

R322

1.1998/1999

Copy 2

**South
Carolina
Department
of Revenue**



**1998-1999
Annual Report**

S. C. STATE LIBRARY

'APR 6 2009

STATE DOCUMENTS

**South
Carolina
Department
of Revenue**



**1998-1999
Annual Report**

TABLE OF CONTENTS

General Information

Mission Statement	5
Organizational Chart	6
Responsibilities of the Department of Revenue	7
Taxes Administered by the Department of Revenue (Chart)	15
Performance Measures	22

General Revenue Collections

Table 1 - Tax Collections	23
Table 2 - Expenditures of the SC Department of Revenue	25
Table 3 - Enforced Collections	26

Accommodations Tax

Table 4 - Accommodations Tax Collections by County	27
Table 5 - Accommodations Tax Collections by Month	28

Admissions Tax

Table 6 - Admissions Tax Collections by County	29
--	----

Bingo

Table 7 - Bingo Proceeds	30
--------------------------------	----

Coin-Operated Devices and Video Gaming

Table 8 - Coin-Operated Devices License Sales	31
Table 9 - Video Gaming Revenue by Quarter	32
Table 10 - Video Gaming Revenue 1997-98 and 1998-99 Comparison	32

Individual Income Tax

Table 11 - Analysis of Individual Income Tax Returns by Income Class	33
Table 12 - Analysis of Individual Income Tax Returns by Tax Liability	34
Table 13 - Individual Income Tax by County	35

Table 14 - Individual Income Tax Returns Processed	37
Table 15 - Individual Income Tax Refunds Processed	37
Table 16 - Individual Income Tax Returns Processed by Filing Status	38
Table 17 - Individual Income Tax Contributions and Credits	39
Table 18 - Individual Income Tax Returns Debt Collections	40

Corporate Income Tax

Table 19 - Corporate Income Tax By Tax Liability	42
--	----

Regulation and Litigation

Table 20 - Regulation of Alcohol Beverage Licensing, Video Poker and Bingo ...	43
Table 21 - Revenue Litigation	43

Sales and Use Tax

Table 22 - Sales and Use Tax Accounts	44
Table 23 - Gross and Net Taxable Sales by County	45
Table 24 - Gross Receipts by City and County	46
Table 25 - Gross and Net Taxable Sales by SIC	52
Table 26 - Local Option Sales and Use Tax Collections	56

Property Tax

Table 27 - Assessed Property Values By School District	59
--	----

Miscellaneous Information

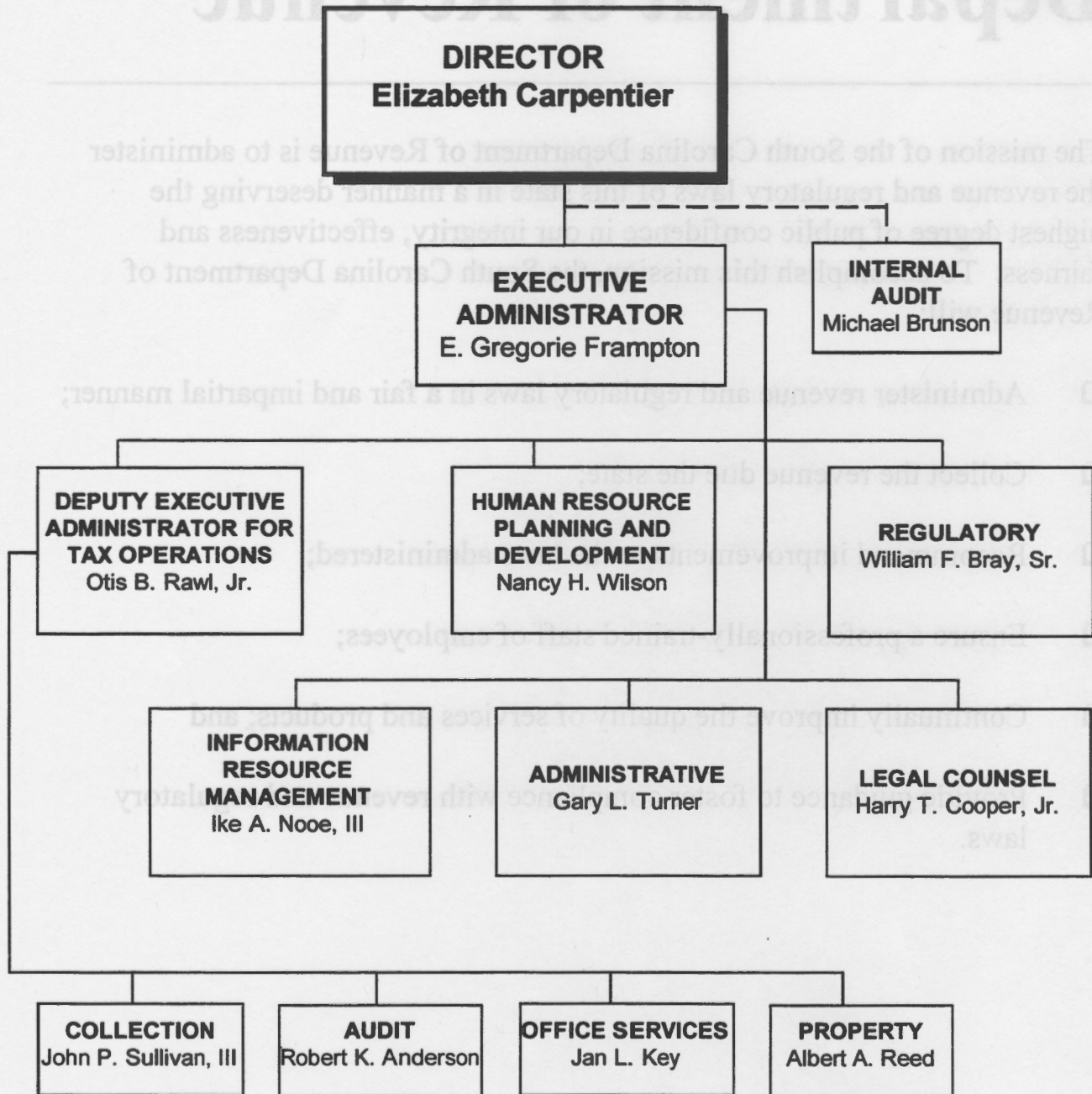
Taxpayer Service Centers	63
--------------------------------	----

South Carolina Department of Revenue

The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- ☐ Administer revenue and regulatory laws in a fair and impartial manner;
- ☐ Collect the revenue due the state;
- ☐ Recommend improvements to the laws administered;
- ☐ Ensure a professionally-trained staff of employees;
- ☐ Continually improve the quality of services and products; and
- ☐ Provide guidance to foster compliance with revenue and regulatory laws.

SOUTH CAROLINA DEPARTMENT OF REVENUE ORGANIZATIONAL CHART



RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE

EXECUTIVE DIVISION

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy and determining priorities

Internal Audit Section

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

ADMINISTRATIVE DIVISION

Accounting, Purchasing and Supply

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program
- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

Research Section

- Assists counties and municipalities with gross sales information, local option sales taxes and fee-in-lieu of property taxes

- Assists the Department of Commerce with recruitment of industry to the state
- Assists governor, legislators and support groups
- Prepares various monthly collection reports
- Assists in determining fiscal impact of proposed legislation
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Monitors and assists in projection of revenue collections
- Maintains organizational charts for the section
- Performs function of taxpayer advocate

Public Affairs Section

- Maintains working relationships with the news media
- Develops and manages taxpayer education programs
- Publishes taxpayer education and informational publications

HUMAN RESOURCE PLANNING AND DEVELOPMENT

Human Resources Section

- Maintains employee personnel files
- Processes all employee transactions
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classifications studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters
- Administers the Employee Performance Management System

Quality Improvement & Planning Section

- Promotes the quality improvement philosophies throughout the agency
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Promotes quality improvement initiatives to state government agencies and others
- Facilitates agency's strategic planning, annual business planning and

- performance measure processes
- Coordinates agency's recognition and mentoring programs

Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

INFORMATION RESOURCE MANAGEMENT DIVISION

- Coordinates information technology direction for the agency
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer databases, master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Performs computer audits and tracking of taxes
- Maintains voice and data networks
- Designs, produces and manages the inventory of forms
- Produces statistical, financial and management reports

TAX OPERATIONS DIVISION

AUDIT SERVICES

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Provides taxpayer assistance in filing forms, answering questions and registering for the various licenses and permits
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Administers partnership and fiduciary programs for the department
- Administers the estate and gift tax programs for the department
- Verification of refunds for sales, use and solid waste tax returns
- Individual Income Tax Fraud Detection Program
- Handles appeals of protested files for field and office examinations

COLLECTION SERVICES

- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices and bingo
- Collection of other governmental entity receivables

OFFICE SERVICES

Administrative Support Section

- Researches and resolves errors and notices issued for sales, use, accommodations, local option and the 5 % surcharge taxes

Corporate Income Section

- Administers agency compliance programs for banks, saving and loan associations and corporations by conducting office audits, issuing and resolving assessments, approving refunds and coordinating the administrative dissolution programs with the Secretary of State

License and Registration Section

- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration "BTR" database

License Office Audit Section

- Conducts office reviews and issues assessment notices, reviews claims for refunds and credits and provides taxpayer assistance for the various miscellaneous taxes administered by the section

Error Resolution Section

- Keys on-line corrections and assesses taxes due or issues refunds on individual income tax returns

Records and Microfilm Section

- Manages the records of the agency

Research and Review Section

- Provides technical assistance in the agency and to taxpayers for all tax laws

Service Section

- Provides telephone assistance regarding refunds and individual income tax
- Handles and maintains debt match procedures
- Maintains and handles all returned refund checks and reviews all correspondence regarding refunds
- Analyzes and verifies data on individual income tax returns, adjusting and correcting tax returns and generating correspondence when necessary

Special Projects Section

- Administers special projects in the division and the agency referencing Electronic Funds Transfer electronic filing business taxes and lockbox

Withholding Section

- Administers withholding tax laws and controls contract, blanket, cash and rental bonds

Problem Resolution Section

- Resolves taxpayer problems, handles "special" amended returns and problem returns, audits returns and traces misapplied funds, administers bad check processing, researches bankruptcy claims, administers letter of compliance program and administers CP2000/RAR federal matching program

Sales Tax Office Audit Section

- Audits sales, use, local option, accommodations, auto and casual excise tax returns with errors
- Provides telephone assistance to taxpayers regarding adjustment notices, assessments, refunds and other sales and use tax matters

Error Review Section

- Examines, adjusts and processes individual income tax returns on assigned error lists

Administrative Section

- Provides administrative support for all sections in the division

Mail Room

- Handles mail pick-up and delivery and courier services and oversees destruction of confidential material

Mail Processing Section

- Opens, sorts, stamps and distributes certain incoming mail for the agency

Tax Returns Processing Sections

- Processes, verifies, and screens individual income tax returns

Revenue Processing

- Verifies information and resolves errors on returns and checks. Batches returns and numbers checks/returns

Data Control Section

- Coordinates and organizes batched returns for filing (to include controls related to mainframe and deposits to bank) and distributes computer printouts and management reports

Data Entry Section

- Captures, verifies and transfers data from returns to the mainframe; keys checks and returns for deposit; and operates the scanners

PROPERTY

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies

- Appraises and assesses personal property of merchants
- Oversees the operations and provides technical assistance to the offices of county assessor, auditor, treasurer and tax collector
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies to determine if reassessment programs meet the minimum requirements of the Department of Revenue
- Computes the Index of Taxpaying Ability for the state's school districts
- Determines eligibility of property for tax exemptions
- Publishes the Agricultural Use Value Manual used by counties in determining value of agricultural property
- Publishes the Assessment Guide Manual used by counties to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles
- Responsible for approximately one-third of the statewide property tax base
- Responsible for the assessment and administration of motor carriers in South Carolina

OFFICE OF THE GENERAL COUNSEL

Criminal Investigations Section

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with Attorney General and Local Solicitors by helping in the prosecution of cases identified for criminal prosecution by the Agency
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes
- Provides training at the Criminal Justice Academy on white-collar-crime investigation techniques

Policy Section

- Assists in providing technical training and assistance to the agency's operating divisions, local officials, and others as needed
- Develop cooperative agreements with other state revenue departments
- Develop procedures for operating the appeals process within the agency
- Does drafting and makes recommendations concerning regulations
- Drafts and distributes policy documents in response to technical questions
- Drafts legislative proposals and comments on proposed legislation
- Provides informal guidance to agency personnel on regulatory and revenue matters

Regulatory Litigation Section

- Drafts final agency determinations and represents the agency in litigation dealing with regulatory matters, including but not limited to alcoholic beverage licenses, bingo, and video poker
- Advises agency personnel on regulatory matters
- Reviews proposed policies, regulations, and legislation dealing with regulatory matters
- Advises SC Law Enforcement Division on matters dealing with alcoholic beverage and video poker matters

Revenue Litigation Section

- Drafts final agency determinations and represents the agency in litigation dealing with revenue matters, included but not limited to tax assessments, tax refunds, collection, and subpoenas, collection issues deal with foreclosure, bankruptcy, probate, etc.
- Advises agency personnel on revenue issues
- Reviews proposed policies, regulations, and legislation involving revenue issues

REGULATORY DIVISION

Gaming Section

- Administers the laws and regulations governing video poker and bingo

Alcoholic Beverage Licensing Section

- Administers the Alcohol Beverage Code of Laws and regulations as they pertain to the issuance of all beer, wine and liquor licenses - All applications, permanent and temporary, for beer, wine and/or liquor licenses are processed

Litigation Section

- Handles all reports of alcoholic beverage and video poker violations

TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Accommodations Tax	1984	Tax applies on all transient accommodations	Sales tax (including local option and special local taxes) plus 2% accommodations tax for a combined total accommodations tax of 7-9%	Local governments primarily where collected
Admissions Tax	1923	Entrance fee to places of amusement	5%	<ul style="list-style-type: none"> • Collected from fishing piers - Dept. of Natural Resources • Remainder - Department of Parks, Recreation and Tourism
Aircraft Tax	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors Tax	1935	<u>Licenses:</u> Manufacturer's License Wholesaler's License Brewpub License Retailer's License Mini-Bottle License Cooking License Sunday Mini-Bottle License Registered Producer's Certificate of Registration Producer Representative's Certificate of Registration 24-hr. Mini-Bottle License for nonprofits 24-hr. License to sell from large bottles for nonprofits <u>Taxes:</u> Per 8 oz. of alcohol Mini-bottle Standard Case - Wholesalers Standard Case - Retailers Standard Case - Additional Surtax	\$50,000 - 2 years \$20,000 - 2 years \$2,000 - 2 years \$1,200 - 2 years \$1,500 - 2 years \$50 - 2 years \$150 per Sunday \$200 - 2 years \$50 - 2 years \$35 per day \$35 per day \$0.17 \$0.25 \$1.81 OR .71825 \$2.99 Per Liter \$0.56 9%	General Fund Funds from local option Sunday permits are distributed to local governments

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Bank Tax	1937	Entire Net Income	4.5%	General Fund
Beer Tax	1933	<u>Licenses:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> Per ounce	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days \$0.006	General Fund Funds from 7-day beer and wine permits are distributed to local governments
Bingo Tax	1982	<u>Licenses:</u> Class AA Class B Class C Class D Class E Class F Promoter	\$4,000 \$1,000 No Cost \$100 or \$200 \$500 \$100 \$1,000 Admissions tax - 16.5 cents per dollar of face value for each bingo card sold, except for cards sold to Class C bingo games which is not taxed, and 5 cents for each Class F	License fees go to General Fund Admissions tax: • 26% to the sponsoring charity • 74% distributed as follows: - \$948,000 Division on Aging Senior Citizen Centers - 7.05% Division on Aging - 20.8% PRT - 72.15% General Fund
Business License Tax	1923	Cigarettes (pack of 20) Other tobacco products	\$0.07 5%	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Casual Excise Tax	1982	Transfer of tangible personal property between individuals	5%	80% - Education Finance Act 20% - Education Improvement Act
Coin-Operated Devices	1939	<u>Owner/Operator Licenses:</u> Type A Type B Type C	\$50 - 2 years \$200 - 2 years \$2,000 - 2 years	General Fund
		<u>Machine Licenses:</u> Type I Type II Type III Billiard Tables	\$50 - 2 years \$200 - 2 years \$4,000 - 2 years \$50 - 2 years	
Corporate Income Tax	1922	Entire net income of domestic and foreign corporations	5%	General Fund
Corporate License Fee	1922	For each \$1,000 total paid in capital and paid in surplus Annual license fee	\$1 \$15	General Fund
Document Recording Fee	1923	Conveyances of Realty (per \$500 value)	\$1.30	<ul style="list-style-type: none"> • \$1 of every \$1.30 - General Fund • \$0.10 of every \$1.30 - Heritage Land Trust • \$0.20 of every \$1.30 - SC Housing Trust Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Drycleaning Facility Fees	1995	Registration fee based on number of employees: 1-4 employees 5-10 employees 11 or more employees Surcharge on solvents: per gallon of perchloroethylene per gallon of Stoddard solvent Registration fee for solvent producer or importer	\$750 \$1,500 \$2,250 \$10 \$2 \$30	Special fund for environmental cleanup from drycleaning operations
Electric Power Tax	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	\$0.0005	General Fund
Estate Tax	1922	Credit for state taxes shown on federal return	Amount shown as credit on federal return	General Fund
Forest Renewal Tax	1981	Primary forest products harvested in SC Per 1,000 board ft. of softwood Per 1,000 board ft. of hardwood Per cord of softwood Per cord of hardwood	 \$0.50 \$0.25 \$0.25 \$0.07	Forest Renewal Fund
Individual Income Tax	1927	Entire net income of SC residents and income earned in SC by nonresidents having a business in this state or from sale, rental or income property in SC	Graduated rate from 2.5%-7%	General Fund
Local Option Sales and Use Tax	1991	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax.	1%	<ul style="list-style-type: none"> • 65% - Counties where collected • 35% - Municipalities where collected
Low-Level Radioactive Waste Tax	1983	Per cubic foot of radioactive waste disposed in SC	\$235	<ul style="list-style-type: none"> • 5% - Barnwell County • 95% - Childrens' Endowment Education Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Motor Fuel Tax	1922	Per gallon of gasoline	\$0.1675	<ul style="list-style-type: none"> • 16 cents/gallon - Dept. of Transportation • .005 cent/gallon - DHEC • .0025 cent/gallon - Petroleum Inspection Fee
Private Car Lines Tax	1976	Assessed value of railroad property	9.5% of fair market value multiplied by the average state millage rate	General Fund
Property Tax	1915	<p>Assessed value of real and personal property - assessed value is the following percentage of fair market value:</p> <p>Primary residence 4%</p> <p>Agricultural (private) 4%</p> <p>Agricultural (corporate) 6%</p> <p>All other property 6%</p> <p>Manufacturing real/personal 10.5%</p> <p>Utility real/personal 10.5%</p> <p>Personal property 10.5%</p> <p>Motor Carriers, Railroads, Airlines and Pipelines 9.5%</p>	<p>Millage rates set by local governments multiplied by the following assessed values:</p>	Local governments where collected
Retail License	1928	<p>License required of every person who engages in business as a retailer</p> <p>Permanent license \$50</p> <p>Temporary license \$50</p> <p>Artists/Craftsmen license \$20</p>		General Fund
Sales Tax	1951	Gross proceeds of all retail sales, leases and rental of tangible personal property	5%	<ul style="list-style-type: none"> • 80% - Education Finance Act • 20% - Education Improvement Act
Savings & Loan Association Tax	1957	Entire net income	6%	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Soft Drinks Tax	1925	Soda fountain syrups (per gallon) Simple syrups (per gallon) Concentrates, powders, bases (per finished gallon) Bottled soft drinks (per gross of 1-cent units) Tax is being phased out by reducing the tax by this amount each year: 1996-1997 1/6 1999-2000 2/3 1997-1998 1/3 2000-2001 5/6 1998-1999 1/2 2001-2002 no tax	95 cents 95 cents 16 cents \$1.22	General Fund • 30% - Education • 20% - Education
Solid Waste Tax	1991	Simple fee upon the sale of tires, batteries, motor oil and white goods: Motor oil and other lubricants Tires Lead-acid batteries White goods	\$0.08 per gallon \$2 per tire \$2 per battery \$2 per appliance	Solid Waste Management Fund to then be distributed to local governments for solid waste programs
Special Fuels Tax	1941	Per gallon of diesel and LP gas	\$0.16	SC Dept of Transportation
Special Local Sales Taxes for Capital Projects, Schools or Transportation	1998	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax. The tax may be collected for Capital Projects, Schools or Transportation needs of local governments. Different rules apply depending upon the tax purpose.	1%-2% depending on amount voters approve	Local governments for designated purposes
Use Tax	1951	Gross proceeds of tangible personal property purchased outside SC for storage, use or consumption in SC	5%	• 80% - Education Finance Act • 20% - Education Improvement Act

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Wine Tax	1933	<u>License:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> US Size - Per 8 oz. (not exceeding a gallon) US Size - Per gallon US Size - Additional tax per 8 oz. US Size - Additional tax per gallon Metric Size - Per liter Metric Size - Additional tax per liter	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days \$0.06 \$0.90 \$0.012 \$0.18 \$0.2535 \$0.0507	General Fund

SOUTH CAROLINA DEPARTMENT OF REVENUE

PERFORMANCE MEASURES

1998-1999

WORKLOAD INDICATORS

- 376,949 telephone inquiries resolved by Office Services Division
- 444,833 telephone inquiries resolved by Field Services Division
- 300,320 taxpayers assisted in visits to Field Services offices
- 11,401 taxpayers assisted in visits to Office Services Division

EFFICIENCY INDICATORS

- Incremental cost of collection is \$0.009 per \$1 revenue
- Set off \$42.0 million in debts

EFFECTIVENESS MEASURES

- \$6.079 billion in revenue collected
- \$273 million in enforced collections
- \$647 million in refunds issued

TABLE 1 - TAX COLLECTIONS FOR 1997-1998 AND 1998-1999

Revenue Source	FY 1997-1998	FY 1998-1999	Difference	% Change
Sales and Use Tax	\$1,708,329,204.64	\$1,853,240,822.63	144,911,617.99	8.48
Casual Excise Tax	15,420,828.00	16,091,947.34	671,119.34	4.35
Individual Income Tax	2,087,467,661.20	1,986,127,091.46	(101,340,569.74)	-4.85
Corporation Income Tax	193,817,542.83	215,265,363.50	21,447,820.67	11.07
Subtotal-Regular Sources	\$4,005,035,236.67	\$4,070,725,224.93	\$65,689,988.26	1.64
Aircraft Tax	\$3,334,432.44	3,063,445.81	(270,986.63)	-8.13
Alcoholic Liquors Tax	44,596,094.67	47,029,812.97	2,433,718.30	5.46
Bank Tax	14,902,434.25	13,061,924.02	(1,840,510.23)	-12.35
Beer and Wine Tax	81,795,835.26	84,791,934.44	2,996,099.18	3.66
Bingo Tax	5,767,380.57	6,747,338.71	979,958.14	16.99
Business License Tax	31,154,479.99	30,318,191.44	(836,288.55)	-2.68
Coin-Operated Device Tax	56,995,395.75	63,092,927.74	6,097,531.99	10.70
Commercial Nuclear Waste Tax	0	0	0	NA
Controlled Substance Tax	6,933.50	12,799.15	5,865.65	84.60
Corporation License Tax	49,874,520.36	38,111,176.34	(11,763,344.02)	-23.59
DOR-Unclaim Prop/Rent Car	431,480.20	768,310.45	336,830.25	78.06
Documentary Stamp Tax	25,138,579.45	30,272,157.23	5,133,577.78	20.42
Electric Power Tax	20,378,081.03	20,978,261.48	600,180.45	2.95
Estate Tax	44,999,016.58	56,694,816.05	11,695,799.47	25.99
Gift Tax	84,446.12	112,971.21	28,525.09	33.78
Motor Carrier Fees	0	(831,082.98)	(831,082.98)	NA
Petroleum Inspection Fee	7,011,830.32	7,553,823.18	541,992.86	7.73
Private Car Lines Tax	2,237,155.16	2,450,972.14	213,816.98	9.56
Retail License Tax	987,517.17	1,102,909.82	115,392.65	11.69
Savings & Loan Assoc. Tax	4,907,209.99	3,484,208.98	(1,423,001.01)	-29.00
Soft Drinks Tax	19,552,312.44	15,955,697.49	(3,596,614.95)	-18.39
Subtotal-All Other Revenues	\$414,155,135.25	\$424,772,595.67	\$10,617,460.42	2.56
Unclaimed Property Fund	\$0.01	0	\$(0.01)	-100.0
General Fund Revenues	\$4,419,190,371.93	\$4,495,497,820.60	\$76,307,448.67	1.73
Accommodations Tax-Counties	\$27,829,051.42	\$30,156,323.51	\$2,327,272.09	8.36
Admissions Tax - PRT	23,039,722.95	24,434,535.62	1,394,812.67	6.05
Admissions Tax-Wildlife Res	30,994.88	35,698.36	4,703.48	15.18

Revenue Source	FY 1997-1998	FY 1998-1999	Difference	% Change
Admissions Tax-DOC	665,456.63	753,217.39	87,760.76	13.19
Admissions Tax-Counties	674,004.16	761,032.80	87,028.64	12.91
Alcohol Beverage Lic-Local Gov	5,725,100.00	4,942,450.00	(782,650.00)	-13.67
Bingo Tax -Division on Aging	1,564,226.52	1,479,389.08	(84,837.44)	-5.42
Bingo Tax - PRT	1,826,961.02	1,566,932.56	(260,028.46)	-14.23
Bingo Tax - Charities	2,049,022.26	2,760,571.39	711,549.13	34.73
Casual Excise Expend-Wildlife	64,677.08	63,035.51	(1,641.57)	-2.54
Coin Operated- Monitoring	5,760,000.00	7,011,600.00	1,251,600.00	21.73
Commercial Nuclear Waste	60,091,571.57	51,537,403.06	(8,554,168.51)	-14.24
Documentary Hert Land Tr/St Hou	7,541,573.84	9,081,518.33	1,539,944.49	20.42
Drycleaning Facility Fees	913,631.05	869,357.67	(44,273.38)	-4.85
Education Improvement Fund	429,460,338.24	467,152,256.07	37,691,917.83	8.78
Environmental Impact Fee-DHEC	14,299,729.03	15,125,838.21	826,109.18	5.78
Estate Tax-Probate Judges	305,025.57	382,382.34	77,356.77	25.36
Forest Renewal-Forestry Comm.	694,523.71	998,824.49	304,300.78	43.81
Gasoline - DOT/Wildlife	412,487,325.38	433,486,100.08	20,998,774.70	5.09
Highway Use Tax-DOT	16,538.76	(9,379.05)	(25,917.81)	-156.71
Indigent Care Fund	22,187,475.60	18,531,836.61	(3,655,638.99)	-16.48
Local Option Sales Tax	119,736,437.82	145,695,987.45	25,959,549.63	21.68
Motor Carrier Fees-DOT	983,445.31	7,993,704.86	7,010,259.55	712.83
Public Utility Assessments	5,812,315.62	5,558,653.00	(253,662.62)	-4.36
Sales Tax-Aviation-Commerce	658,944.31	640,433.77	(18,510.54)	-2.81
Solid Waste Management Tax	8,119,280.51	8,437,012.17	317,731.66	3.91
Charleston Re-Dev. Auth.	3,011,372.64	1,671,025.99	(1,340,346.65)	-44.51
911 Access	0.00	2,230,040.23	2,230,040.23	NA
State Rural Infrastructure Fund	0.00	259,958.51	259,958.51	NA
Property Tax Relief - Income	0.00	312,060,966.00	312,060,966.00	NA
Property Tax Relief - Corporate	0.00	25,667,352.00	25,667,352.00	NA
Allocated Funds	\$1,155,548,745.88	\$1,581,336,058.01	425,787,312.13	36.85
TOTAL COLLECTIONS	\$5,574,739,117.81	\$6,076,833,878.61	\$502,094,760.80	9.01%

Note: This report differs from the official Comptroller General's revenue reports. The Department of Revenue reports on a cash basis while the Comptroller General reports on a modified accrual basis for some revenue categories.

**TABLE 2 - EXPENDITURES OF THE
SOUTH CAROLINA DEPARTMENT OF REVENUE
1998-1999**

	Adjusted Appropriation July 1, 1998 - June 30, 1999	Expenditures July 1, 1998 - June 30, 1999	Balance
Personal Services	\$26,246,991	\$25,667,613	\$579,378
Contractual Services	9,850,357	8,133,721	1,716,636
Supplies and Materials	3,467,896	3,181,481	286,415
Fixed Charges	2,848,845	2,496,274	352,571
Travel	1,364,113	1,240,844	123,269
Equipment	1,347,721	911,641	436,080
Employer Contributions	6,482,355	6,142,626	339,729
Purchase of Evidence	36,992	15,879	21,113
Other	2,034,934	822	2,034,112
TOTAL	\$53,680,204	\$47,790,901	\$5,889,303

TABLE 3 - ENFORCED COLLECTIONS 1998-1999

TYPE TAX	NUMBER OF ITEMS	AMOUNT
Audit Collections	62,481	\$ 34,633,046.13
Delinquent Collections	166,757	\$104,876,366.39
Other Collections	75,439	\$ 24,586,335.99
Debt Match Collections - Other Agencies	156,906	\$ 37,263,521.23
Department of Revenue Debt Match	31,433	\$16,481,918.26
Warrant/Receivable Payments	165,478	\$ 55,046,688.05
TOTAL ENFORCED COLLECTIONS	658,494	\$272,887,876.05

**TABLE 4 - ACCOMMODATIONS TAX COLLECTIONS
BY COUNTY FOR 1998-1999**

County	Tax Collected	County	Tax Collected
Abbeville	\$11,920.17	Hampton	20,240.41
Aiken	201,741.62	Horry	10,955,148.36
Allendale	8,057.76	Jasper	241,615.69
Anderson	241,434.49	Kershaw	83,613.29
Bamberg	9,336.44	Lancaster	40,591.23
Barnwell	17,895.82	Laurens	63,663.90
Beaufort	4,002,843.09	Lee	13,125.13
Berkeley	218,806.66	Lexington	588,110.89
Calhoun	***	McCormick	38,437.89
Charleston	5,655,638.49	Marion	25,968.78
Cherokee	70,629.19	Marlboro	28,379.30
Chester	64,870.17	Newberry	51,923.96
Chesterfield	45,206.89	Oconee	93,654.97
Clarendon	111,028.75	Orangeburg	380,545.21
Colleton	339,595.97	Pickens	224,842.53
Darlington	54,582.52	Richland	1,342,418.30
Dillon	122,989.00	Saluda	***
Dorchester	132,974.61	Spartanburg	528,929.47
Edgefield	13,416.16	Sumter	183,524.18
Fairfield	25,381.28	Union	25,418.19
Florence	664,417.43	Williamsburg	***
Georgetown	934,660.15	York	436,764.27
Greenville	1,651,352.49	Unknown	53,871.03
Greenwood	138,157.13	STATE TOTAL	\$30,173,365.44

*** Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.

**TABLE 5 - ACCOMMODATIONS TAX COLLECTIONS
BY MONTH 1998-1999**

<u>Month</u>	<u>Amount Collected</u>
July 1998	\$3,763,019.41
August 1998	4,202,875.22
September 1998	3,833,305.21
October 1998	2,683,980.00
November 1998	1,533,400.84
December 1998	2,100,382.37
January 1999	1,077,610.43
February 1999	623,625.08
March 1999	2,082,361.45
April 1999	1,637,704.74
May 1999	2,870,728.59
June 1999	3,764,372.10
TOTAL	\$30,173,365.44

Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.

**TABLE 6 - ADMISSIONS TAX COLLECTIONS
BY COUNTY 1998-1999**

COUNTY	TAX COLLECTED	COUNTY	TAX COLLECTED
Abbeville	***	Horry	8,847,204.74
Aiken	443,871.68	Jasper	***
Allendale	***	Kershaw	51,011.46
Anderson	329,089.17	Lancaster	40,758.80
Bamberg	***	Laurens	40,648.78
Barnwell	8,009.83	Lee	***
Beaufort	3,058,163.03	Lexington	365,510.49
Berkeley	57,415.49	McCormick	***
Calhoun	***	Marion	24,419.56
Charleston	2,740,521.95	Marlboro	2,368.25
Cherokee	21,345.36	Newberry	31,321.38
Chester	11,592.28	Oconee	124,401.90
Chesterfield	***	Orangeburg	171,454.72
Clarendon	37,941.05	Pickens	692,887.01
Colleton	58,565.63	Richland	2,079,861.00
Darlington	533,396.84	Saluda	***
Dillon	23,212.67	Spartanburg	568,632.86
Dorchester	231,931.88	Sumter	135,778.91
Edgefield	***	Union	27,015.08
Fairfield	1,659.03	Williamsburg	***
Florence	357,448.39	York	1,099,858.13
Georgetown	940,961.17	Unknown County	141,853.26
Greenville	2,290,539.49		
Greenwood	141,252.96		
Hampton	***	TOTAL	\$25,903,817.13

*** Indicates too few businesses to report. Amounts are included in the total.

TABLE 7 - BINGO PROCEEDS 1998-1999

Bingo operations in South Carolina are required to file quarterly financial statements with the Department of Revenue. These statements report total revenues collected by the bingo operation, prizes paid out and expenditures. Below is a compilation of the financial information filed by bingo operations.

Item	Amount	Total
Gross Income	\$98,338,743	
Entrance fees *	7,360,597	
Gross Revenues Reported		\$105,699,340
Prize Payouts	\$66,462,145	
Bingo Tax	11,641,049	
Withholding Tax	951,320	
Building Rent	1,762,152	
Equipment Rent	382,781	
Supplies	1,532,089	
Payroll	5,460,825	
Promoters' Fees	4,127,291	
Utilities	1,497,976	
Miscellaneous	9,082,782	
Total Expenses		<u>(\$102,900,410)</u>
Net Revenue **		\$2,798,930

* Entrance fees charged beginning October 1, 1997

** This compilation is based solely on reports filed by the bingo operations. The accuracy of these totals is not confirmed by the Department of Revenue for purposes of this report, although extensive audits of bingo revenue and expenses are conducted annually by the Department of Revenue.

**TABLE 8 - COIN-OPERATED DEVICES
LICENSE SALES FOR 1998-1999**

Type of License	Biennial Licenses		Seasonal Licenses	
	Expire May 31, 2000	Expire May 31, 2001	April- Sept 1998	April- Sept 1999
Machine Licenses				
Type I	2,947	4,999	307	322
Type II	2,798	5,141	401	356
Type III	10,067	7,863	1,566	5,188
Owner/ Operator Licenses				
Class A	22	95	0	2
Class B	21	64	2	2
Class C	104	263	6	6

Note: The amounts shown in these tables are taken from the quarterly financial reports required to be filed by owners of video gaming machines. The amounts shown are unaudited; however, the Department of Revenue conducts extensive audits of video gaming machine owners using these numbers as a comparison. The outcome of those audits are not reflected in these numbers.

TABLE 9 - VIDEO GAMING REVENUE
1998-1999

	3rd Quarter Jul-Sep 1998	4th Quarter Oct-Dec 1998	1st Quarter Jan-Mar 1999	2nd Quarter Apr-Jun 1999	Fiscal Year Jul 1998-June 1999
Gross Receipts	\$657,379,848	\$699,982,676	\$841,021,494	\$830,910,176	\$3,029,294,194
Prize Payouts	\$469,253,512	\$506,061,507	\$611,115,466	\$607,747,478	\$2,194,177,963
Gross Profits	\$188,126,336	\$193,921,169	\$229,906,028	\$223,162,698	\$835,116,231

TABLE 10 - VIDEO GAMING REVENUE
COMPARISON BETWEEN 1997-1998 AND 1998-1999

	1998-1999	1997-1998	Difference
Gross Receipts	\$3,029,294,194	\$2,310,130,492	\$719,163,702
Prize Payouts	\$2,194,177,964	\$1,642,430,948	\$551,747,016
Gross Profits	\$835,116,231	\$667,699,544	\$167,416,687
Number of Machines	32,424	28,572	3,852
Average Gross Receipts Per Machine	\$93,428	\$80,852	\$12,576
Average Payouts Per Machine	\$67,671	\$57,483	\$10,188
Average Gross Profit Per Machine	\$25,756	\$23,369	\$2,387

Note: The amounts shown in these tables are taken from the quarterly financial reports required to be filed by owners of video gaming machines. The amounts shown are unaudited; however, the Department of Revenue conducts extensive audits of video gaming machine owners using these numbers as a comparison. The outcome of those audits are not reflected in these numbers.

**TABLE 11 - 1998 INDIVIDUAL INCOME TAX RETURNS
BY INCOME CLASS**

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income	State Tax Liability
None	371,477	743,404	(\$ 1,755,968)	\$ 709,000
\$1-\$1,000	82,892	135,377	(62,805,000)	740,000
\$1,001-\$2,000	64,997	111,322	(5,515,000)	1,825,000
\$2,001-\$3,000	57,248	100,958	43,553,000	2,709,000
\$3,001-\$4,000	52,549	94,431	84,542,000	3,637,000
\$4,001-\$5,000	48,406	88,694	120,386,000	4,481,000
\$5,001-\$6,000	45,868	84,250	158,887,000	5,613,000
\$6,001-\$7,000	43,961	81,146	194,381,000	6,765,000
\$7,001-\$8,000	41,458	76,763	226,909,000	7,905,000
\$8,001-\$9,000	39,604	73,441	255,897,000	9,190,000
\$9,001-\$10,000	37,983	70,765	285,687,000	10,518,000
\$10,001-\$11,000	36,359	67,752	311,079,000	12,013,000
\$11,001-\$12,000	34,350	63,700	330,688,000	13,196,000
\$12,001-\$13,000	32,911	61,371	350,068,000	14,586,000
\$13,001-\$14,000	30,920	57,772	357,061,000	15,616,000
\$14,001-\$15,000	29,991	56,153	379,260,000	17,007,000
\$15,001-\$20,000	131,783	252,213	2,034,026,000	98,208,000
\$20,001-\$25,000	104,852	215,048	2,114,712,000	109,382,000
\$25,001-\$35,000	155,781	358,114	4,250,164,000	231,361,000
\$35,001-\$50,000	151,400	386,523	5,869,753,000	334,232,000
\$50,001-\$75,000	103,887	276,939	5,844,650,000	347,462,000
\$75,001-\$100,000	32,752	87,108	2,630,809,000	163,143,000
\$100,001-\$150,000	20,232	54,081	2,273,242,000	145,460,000
\$150,001-\$200,000	7,187	19,299	1,159,613,000	75,564,000
\$200,001-\$350,000	7,398	20,461	1,812,912,000	119,778,000
\$350,001-\$500,000	2,361	6,465	909,287,000	60,477,000
\$500,001-\$750,000	1,340	3,703	736,561,000	49,297,000
Over \$750,000	1,431	3,776	2,121,305,000	135,963,000
TOTALS	1,771,378	3,651,029	\$ 33,031,144,000	\$ 1,996,837,000

**TABLE 12 - 1998 INDIVIDUAL INCOME TAX RETURNS
BY TAX LIABILITY**

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	472,785	26.67	0	0
\$0.01-\$25	78,332	4.42	984,265	.05
\$26-\$50	61,946	3.50	2,345,362	.11
\$51-\$75	46,342	2.62	2,898,744	.14
\$76-\$100	42,456	2.40	3,740,086	.18
\$100-\$125	36,798	2.08	4,152,185	.19
\$126-\$150	28,856	1.63	3,955,155	.19
\$151-\$200	52,069	2.94	9,100,741	.43
\$201-\$250	45,465	2.57	10,205,644	.48
\$251-\$300	37,714	2.13	10,461,410	.49
\$301-\$400	60,132	3.39	20,948,121	.98
\$401-\$500	52,578	2.97	23,489,316	1.10
\$501-\$600	46,193	2.61	25,417,028	1.19
\$601-\$700	40,348	2.28	26,312,552	1.23
\$701-\$800	38,265	2.16	28,697,418	1.35
\$801-900	35,660	2.01	30,236,965	1.42
\$901-\$1,000	35,949	2.03	34,126,672	1.60
\$1,001-\$1,250	74,359	4.20	83,365,286	3.91
\$1,251-\$1,500	64,259	3.63	88,049,467	4.13
\$1,501-\$2,000	103,947	5.87	180,822,088	8.48
\$2,001-\$2,500	78,285	4.42	175,433,397	8.23
\$2,501-\$3,000	59,502	3.36	162,891,438	7.64
\$3,001-\$4,000	74,717	4.22	257,335,759	12.07
\$4,001-\$5,000	38,273	2.16	170,029,019	7.97
\$5,001-\$7,500	35,839	2.02	213,982,171	10.03
\$7,501-\$9,999	11,406	.64	97,837,144	4.59
OVER \$10,000	18,917	1.07	465,654,804	21.82
TOTALS	1,771,392	100.00	\$ 2,132,472,237	100.00

**TABLE 13 - 1998 INDIVIDUAL INCOME TAX
BY COUNTY**

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,874	20,518	\$117,398,000	\$7,489,000
Aiken	55,763	121,171	1,144,586,000	63,305,000
Allendale	4,048	8,718	32,076,000	2,220,000
Anderson	67,570	139,345	1,248,918,000	76,395,000
Bamberg	5,942	12,890	58,460,000	3,893,000
Barnwell	8,988	19,491	124,495,000	7,928,000
Beaufort	43,792	88,357	1,204,459,000	73,433,000
Berkeley	46,142	101,205	703,326,000	42,415,000
Calhoun	4,652	9,707	73,519,000	4,447,000
Charleston	130,628	255,976	2,929,572,000	186,556,000
Cherokee	20,682	42,900	351,946,000	19,637,000
Chester	14,037	29,153	200,995,000	10,905,000
Chesterfield	16,228	34,270	222,887,000	12,129,000
Clarendon	11,457	24,654	125,023,000	7,906,000
Colleton	14,581	31,767	151,117,000	10,295,000
Darlington	27,038	56,290	424,029,000	26,690,000
Dillon	12,234	25,948	127,250,000	7,725,000
Dorchester	36,509	79,848	654,455,000	40,010,000
Edgefield	7,241	15,531	110,888,000	6,001,000
Fairfield	9,832	20,208	132,157,000	7,838,000
Florence	54,119	113,571	943,220,000	60,016,000
Georgetown	23,809	48,625	388,126,000	25,274,000
Greenville	165,377	337,755	4,214,434,000	264,860,000
Greenwood	28,244	57,978	511,724,000	32,175,000
Hampton	8,055	17,793	97,839,000	6,237,000
Horry	84,004	158,180	1,301,200,000	80,934,000
Jasper	5,459	11,597	58,664,000	3,313,000
Kershaw	22,475	47,700	392,612,000	24,140,000
Lancaster	23,684	49,941	391,250,000	20,291,000
Laurens	25,803	53,222	371,244,000	22,402,000
Lee	6,632	14,228	55,093,000	3,551,000
Lexington	88,611	185,052	1,947,418,000	119,533,000
McCormick	3,794	7,643	46,147,000	2,528,000
Marion	14,653	30,324	140,849,000	8,852,000
Marlboro	10,974	22,826	112,510,000	6,160,000
Newberry	15,677	31,506	228,147,000	14,015,000
Oconee	28,405	57,852	534,148,000	32,365,000
Orangeburg	37,230	77,948	460,116,000	29,122,000

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Pickens	42,848	89,316	837,150,000	50,494,000
Richland	134,247	263,349	2,993,345,000	188,639,000
Saluda	6,652	13,846	90,053,000	5,569,000
Spartanburg	105,961	219,194	2,135,318,000	130,148,000
Sumter	40,122	87,040	553,293,000	34,051,000
Union	13,302	26,535	172,327,000	10,193,000
Williamsburg	13,605	29,182	114,589,000	7,545,000
York	65,711	138,969	1,485,603,000	62,118,000
Unknown County	440	952	4,823,000	305,000
Out of State	150,293	312,741	2,269,418,000	132,373,000
Out of Country	3,966	8,248	42,948,000	2,430,000
TOTAL	1,771,390	3,651,060	\$33,031,164,000	\$1,996,850,000

NOTE: The above totals may not equal the totals in other schedules due to rounding, additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE 14 - 1998 INDIVIDUAL INCOME TAX RETURNS

(Processed 1/1/99 - 12/15/99)

Type Return	Refunds	Balance Due	Zero Net Due	Total Returns
Short Form	473,286	11,608	20,617	505,511
Long Form	893,399	48,007	281,480	1,222,886
Nonresident	136,861	3,770	32,334	172,965
Amended	30,290	1,275	6,298	37,863
Extensions	0	64,240	0	64,240
TOTAL	1,533,836	128,900	340,729	2,003,465

TABLE 15 - 1998 INDIVIDUAL INCOME TAX REFUNDS

(Processed 1/1/99-12/15/99)

Type Return	Number of Refunds	Total Amount	Average Refund Amount
Short Form	473,286	\$ 145,242,371.59	\$ 306.88
Long Form	893,399	450,178,829.32	503.89
Nonresident	136,861	54,474,207.30	398.03
Amended	30,290	10,641,765.64	351.33
Total	1,533,836	\$ 660,537,173.85	\$ 430.64

**TABLE 16 - 1998 INDIVIDUAL INCOME TAX
RETURNS BY FILING STATUS**
(Processed 1/1/99 - 12/15/99)

Filing Status	Short Form	Long Form	Nonresident	Amended	Total
Single	292,930	379,541	60,857	7,904	741,232
Married - Joint	78,093	578,195	87,096	27,759	771,143
Married - Separate	19,862	39,650	9,207	1,137	69,856
Widow/Widower	232	923	55	41	1,251
Head of Household	117,233	196,220	13,538	2,473	329,464
Total	508,350	1,194,529	170,753	39,314	1,912,946

Average Refund Amount	Total Amount	Number of Returns	Type Return
2,306.88	2,142,242,371.39	473,286	Short Form
203.89	420,178,829.32	893,399	Long Form
398.03	24,474,207.30	136,861	Nonresident
321.33	10,641,765.64	30,290	Amended
2,430.64	2,660,237,173.82	1,238,836	Total

**TABLE 17 - 1998 INDIVIDUAL INCOME TAX RETURNS
CONTRIBUTIONS AND CREDITS**

Type	Number of Returns	Amount
Contributions:		
Wildlife Fund	11,615	\$ 99,899
Children's Trust Fund	9,869	78,009
Eldercare Trust Fund	7,401	47,560
Veterans Trust Fund	6,229	36,828
Gift of Life Trust Fund	5,550	31,751
DARE Fund	5,098	28,063
Total Contributions	45,762	\$322,110
Credits:		
Nonresident Credit - Taxes Paid Another State	63,258	\$ 82,849,532
Child/Dependent Care Credit	105,359	14,255,736
Two-Wage Earner Credit	369,670	40,110,890
Carryover of Unused Qualified Credits	53	790,004
Nursing Home Credit	152	43,536
Water Resource Credit	78	130,154
Drip-Trickle Irrigation Credit	78	67,008
Scenic River Tax Credit	2	1,305
Minority Contractor Business Credit	10	16,613
Palmetto Capital Seed Credit	0	0
Employer Child Care Credit	7	12,583
Total Credits	538,667	\$138,277,361

**TABLE 18 - 1998 INDIVIDUAL INCOME TAX RETURNS
DEBT COLLECTIONS**

Agency	Number of Returns	Amount (Rounded)
Aiken Center for Alcohol & Other	177	\$ 27,496
Aiken Housing Authority	36	5,662
Aiken Technical College	101	13,669
Anderson College	140	44,333
Benedict College	614	169,587
Central Carolina Tech College	178	16,724
Charleston Southern University	207	60,537
Chester County Alcohol/Drug Abuse	13	1,864
Chesterfield-Marlboro Technical College	22	2,261
The Citadel	40	10,512
Claflin College	113	28,205
Clemson University	360	61,764
Coastal Carolina University	34	11,064
Coker College	22	8,601
College of Charleston	68	15,119
Columbia College	46	14,486
Columbia Junior College	22	3,635
Converse College	18	5,582
Denmark Technical College	3	250
Ernest E. Kennedy Center	40	4,335
Erskine College	11	3,769
Forrest Junior College	83	24,731
Florence-Darlington Technical College	120	27,933
Francis Marion University	58	16,288
Furman University	16	3,489
Greenville Technical College	342	72,361
Horry-Georgetown Technical College	127	19,581
Housing Authority #3	151	22,692
Housing Authority of Anderson	10	1,481
Housing Authority of Charleston	125	22,131
Housing Authority of Cheraw	18	3,023
Housing Authority of Clover	7	1,194
Housing Authority of Columbia	210	32,364
Housing Authority of Florence	76	12,494
Housing Authority of Fort Mill	23	2,088
Housing Authority of Greenville	35	6,803
Housing Authority of Greenwood	85	13,311
Housing Authority of Marlboro	4	850
Housing Authority of McColl	1	76
Housing Authority of Newberry	69	11,782
Housing Authority of Woodruff	25	3,481
Housing Authority of York	44	6,843

Agency	Number of Returns	Amount (Rounded)
Lancaster County Natural Gas Association	38	3,846
Lander University	209	63,191
Lexington/Richland Alcohol/Drug Abuse	1,387	255,915
Limestone College	23	8,236
Medical University of SC	21	8,777
MUSC Medical Center - Hospital	2,214	664,980
MUSC Medical Center - Outpatient	2,678	465,993
Midlands Technical College	83	13,094
Morris College	347	90,096
Municipal Association	10,378	1,571,868
Newberry College	72	25,779
Piedmont Technical College	193	24,388
Presbyterian College	11	4,340
Saluda Nursing Center	38	4,560
Santee Cooper Authority	1,028	117,735
Sherman College of Straight Chiropractic	17	9,655
SC Association of Counties	105,723	26,351,860
SC Budget & Control Board - Retirement System	16	8,170
SC Dept of Corrections	29	5,318
SC Dept of Revenue	25,989	5,908,625
SC Dept of Social Services - Child Support	10,762	3,005,965
SC Dept of Social Services - Food Stamps	6,806	1,200,971
SC Educational Assistance Authority	2,173	737,685
SC Employment Security Commission	5,485	1,071,105
SC Forestry Commission	5	550
SC Jobs Economic Development Authority	4	1,802
SC State Ethics Commission	21	5,581
SC State Housing & Dev Authority	57	8,745
SC State University	709	149,003
Southern Wesleyan University	24	8,392
Spartanburg Methodist College	129	38,428
Spartanburg Technical College	61	6,555
Technical College of the Lowcountry	18	4,243
Tri-County Technical College	99	10,802
Trident Technical College	182	21,618
University of South Carolina	483	135,371
Voorhees College	180	44,809
Williamsburg County Alcohol/Drug Abuse	43	4,479
Winthrop University	214	47,640
York Technical College	113	18,362
TOTAL	181,956	\$42,942,983

Colleges, universities, state agencies and other public institutions as defined by state law may collect debts owed them by matching debts owed to income tax refunds. The debt is then subtracted from the refund and forwarded to the agency to which the debt is owed.

**TABLE 19 - ANALYSIS OF CORPORATE INCOME TAX RETURNS
BY TAX LIABILITY 1998-1999**

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	79,149	80.23%	\$.00	0.00%
Under \$49	3,058	3.10%	53,314.34	0.02%
\$50 - \$99	1,286	1.30%	94,053.28	0.04%
\$100 - \$199	1,616	1.64%	235,625.61	0.09%
\$200 - \$299	1,069	1.08%	264,521.25	0.10%
\$300 - \$399	858	0.87%	298,645.83	0.12%
\$400 - \$499	744	0.75%	333,804.37	0.13%
\$500 - \$999	2,347	2.38%	1,704,510.65	0.67%
\$1000 - \$1499	1,419	1.44%	1,738,621.51	0.68%
\$1500 - \$1999	1,016	1.03%	1,760,513.20	0.69%
\$2000 - \$2499	747	0.76%	1,673,304.56	0.66%
\$2500 - \$2999	599	0.61%	1,640,774.21	0.65%
\$3000 - \$3499	450	0.46%	1,459,044.85	0.57%
\$3500 - \$3999	387	0.39%	1,448,014.52	0.57%
\$4000 - \$4499	318	0.32%	1,350,696.18	0.53%
\$4500 - \$4999	253	0.26%	1,197,733.41	0.47%
\$5000 - \$9999	1,243	1.26%	8,637,007.83	3.39%
\$10,000-\$14,999	524	0.53%	6,376,243.90	2.51%
\$15,000-\$19,999	289	0.29%	5,015,078.27	1.97%
\$20,000-\$24,999	172	0.17%	3,819,224.55	1.50%
\$25,000-\$49,999	478	0.49%	17,028,867.91	6.69%
\$50,000 and up	631	0.64%	198,423,417.64	77.95%
TOTAL	98,653	100.00%	254,553,017.87	100.00%

**TABLE 20 - REGULATION OF
ALCOHOL BEVERAGE LICENSING,
VIDEO POKER AND BINGO
1998-1999**

Type of License	Revocations	Suspensions
Alcohol Beverage Licenses	16	32
Video Poker Licenses	762	0
Bingo Licenses	0	0

COURT CASES	Cases Resolved Without a Hearing	Cases Closed	Cases Pending on June 30, 1999
Alcoholic Beverage	37	208	82
Video Poker	71	221	143
Bingo	10	23	27

TABLE 21 - REVENUE LITIGATION 1998-1999

Type of Case	Number of Cases
Appeals	67
Pending Administrative Law Judge Hearings	4
Pending Court Cases	106
Mortgage Foreclosures	730
Open Bankruptcy Claims	3,959

TABLE 22 - SALES AND USE TAX ACCOUNTS
1998-1999

Sales Tax Accounts

Total Active Accounts on July 1, 1998	112,124
New Accounts (7/1/98 - 6/30/99)	23,410
Accounts Closed (7/1/98 - 6/30/99)	<u>20,725</u>
Total Sales Tax Accounts on June 30, 1999	114,809

Use Tax Accounts

Total Active Accounts on July 1, 1998	10,652
New Accounts (7/1/98 - 6/30/99)	900
Accounts Closed (7/1/98 - 6/30/99)	<u>803</u>
Total Use Tax Accounts on June 30, 1999	10,749

TABLE 23 - 1998 GROSS AND NET TAXABLE SALES BY COUNTY

County	Businesses Reporting	Gross Sales	Net Taxable Sales
Abbeville	523	\$158,425,316.20	\$83,658,793.20
Aiken	3,551	1,956,285,821.26	919,024,206.86
Allendale	222	136,682,437.80	25,810,428.80
Anderson	4,191	2,891,862,885.54	1,457,988,068.41
Bamberg	386	155,621,770.00	62,474,050.00
Barnwell	609	212,642,054.12	116,508,905.12
Beaufort	3,865	2,408,109,879.30	1,727,859,619.85
Berkeley	2,631	2,258,172,013.53	777,424,844.32
Calhoun	281	104,213,748.40	31,248,685.40
Charleston	9,386	8,013,556,544.07	4,332,677,628.19
Cherokee	1,396	646,744,225.47	395,116,967.84
Chester	794	503,070,197.60	183,799,090.60
Chesterfield	1,038	558,996,447.01	212,092,320.96
Clarendon	773	277,033,813.37	138,526,739.72
Colleton	1,032	470,133,056.27	233,434,718.07
Darlington	1,636	910,391,230.51	335,353,654.84
Dillon	864	467,922,495.79	166,946,583.37
Dorchester	2,012	943,547,515.63	493,201,517.74
Edgefield	630	182,390,555.44	74,313,623.32
Fairfield	547	192,077,525.49	97,749,702.49
Florence	3,746	3,417,822,964.79	1,530,575,073.77
Georgetown	1,644	935,064,956.17	524,734,350.93
Greenville	10,729	9,827,961,290.94	4,775,672,818.14
Greenwood	1,739	1,144,480,069.38	638,189,315.09
Hampton	504	192,997,666.19	92,436,012.12
Horry	9,053	5,335,494,729.35	3,773,297,918.19
Jasper	559	296,212,707.58	125,143,689.49
Kershaw	1,348	769,822,494.32	311,231,317.94
Lancaster	1,512	636,248,430.39	355,301,071.37
Laurens	1,402	613,451,248.04	329,883,029.42
Lee	399	140,058,988.60	51,566,903.11
Lexington	6,223	4,884,809,411.09	2,296,032,696.33
McCormick	234	44,933,704.60	34,833,290.20
Marion	855	356,232,807.38	193,076,999.11
Marlboro	752	302,451,188.41	113,010,356.99
Newberry	916	490,954,937.09	214,613,648.35
Oconee	1,699	885,124,009.63	456,277,768.15
Orangeburg	2,529	1,446,612,324.68	679,267,860.64
Pickens	2,253	1,295,879,250.45	733,024,807.34
Richland	8,058	7,816,751,990.70	4,778,204,984.00
Saluda	379	108,919,920.35	58,554,815.05
Spartanburg	6,887	5,440,245,468.71	2,582,617,604.44
Sumter	2,241	1,517,773,654.37	735,368,159.24
Union	650	268,349,876.84	161,105,798.84
Williamsburg	799	413,285,473.70	193,105,536.59
York	4,167	2,826,554,449.28	1,351,786,811.84
County Total	107,644	\$74,856,373,545.83	\$38,954,122,785.78
Unallocated	10,570	10,367,389,261.23	2,715,414,060.80
State Total		\$85,223,762,807.06	\$41,669,536,846.58

**TABLE 24 - GROSS RECEIPTS BY CITY AND COUNTY
JANUARY - DECEMBER 1998**

<u>City and County</u>	<u>Gross Sales</u>
Abbeville	\$84,315,232.00
Calhoun Falls	6,393,528.00
Donalds	1,462,315.00
Due West	5,557,937.00
Honea Path*	***
Lowndesville	***
Ware Shoals*	***
Unincorporated Areas	54,714,496.20
Abbeville County	158,425,316.20
Aiken	418,432,755.50
Burnettown	***
Jackson	5,087,224.00
Monetta*	1,180,792.00
New Ellenton	8,765,495.00
North Augusta*	256,476,624.00
Perry	***
Salley	658,473.00
Wagener	15,018,114.00
Windsor	***
Unincorporated Areas	1,247,995,986.76
Aiken County	1,956,285,821.26
Allendale	101,845,947.00
Fairfax	11,386,530.00
Sycamore	546,216.00
Ulmers	***
Unincorporated Areas	22,867,025.80
Allendale County	136,682,437.80
Anderson	947,122,409.22
Belton	75,883,644.20
Clemson*	***
Honea Path*	45,456,256.00
Iva	6,696,853.00
Pelzer	25,333,337.00
Pendleton	32,979,499.00
Starr	***

<u>City and County</u>	<u>Gross Sales</u>
West Pelzer	3,671,965.00
Williamston	39,009,531.71
Unincorporated Areas	1,714,381,450.41
Anderson County	2,891,862,885.54
Bamberg	60,765,179.80
Denmark	33,686,261.20
Ehrhardt	9,266,782.00
Govan	***
Olar	667,186.00
Unincorporated Areas	51,236,361.00
Bamberg County	155,621,770.00
Barnwell	115,422,778.52
Blackville	6,822,790.60
Elko	515,315.00
Hilda	936,561.00
Kline	***
Snelling	***
Williston	46,777,720.20
Unincorporated Areas	42,143,288.80
Barnwell County	212,642,054.12
Beaufort	395,850,024.92
Bluffton	13,334,078.75
Hilton Head Island	1,173,445,326.22
Port Royal	46,058,271.58
Yemassee*	***
Unincorporated Areas	779,121,389.83
Beaufort County	2,408,109,879.30
Bonneau	4,409,890.00
Charleston*	***
Goose Creek	161,257,435.43
Hanahan	98,902,712.20
Jamestown	4,157,698.00
Moncks Corner	1,011,851,296.40
St. Stephens	23,618,288.00

City and County Gross Sales

Summerville* 86,574,752.80
 Unincorporated Areas 719,301,968.70
Berkeley County 2,258,172,013.53

Cameron 21,961,303.00
 St. Matthews 35,131,498.00
 Unincorporated Areas 47,120,947.40
Calhoun County 104,213,748.40

Awendaw 59,690.00
 Charleston* 2,288,671,232.29
 Folly Beach 18,520,572.00
 Hollywood 49,945,565.00
 Isle of Palms 69,537,591.00
 Kiawah Island 62,684,330.00
 Lincolnville ***
 McClellanville 11,005,450.00
 Meggett 91,911.00
 Mt. Pleasant 529,797,002.39
 North Charleston* 3,723,288,304.66
 Ravenel 32,274,539.00
 Seabrook Island 19,887,693.00
 Sullivans Island 5,024,452.00
 Summerville* 1,298,760.00
 Unincorporated Areas 1,200,636,344.73
Charleston County 8,013,556,544.07

Blacksburg 52,470,020.51
 Gaffney 258,685,621.75
 Unincorporated Areas 335,588,583.21
Cherokee County 646,744,225.47

Chester 134,577,055.60
 Fort Lawn 3,620,776.00
 Great Falls 26,177,217.00
 Lowrys ***
 Richburg ***
 Unincorporated Areas 337,692,506.00
Chester County 503,070,197.60

Cheraw 316,066,481.96

City and County Gross Sales

Chesterfield 40,915,280.45
 Jefferson 6,514,768.00
 McBee 5,912,643.00
 Mt. Croghan 458,940.00
 Pageland 85,514,714.00
 Patrick 2,855,831.00
 Ruby 1,495,758.00
 Unincorporated Areas 99,262,030.60
Chesterfield County 558,996,447.01

Manning 160,071,561.32
 Paxville 1,441,250.00
 Summerton 15,257,072.20
 Turbeville 10,225,597.00
 Unincorporated Areas 90,038,332.85
Clarendon County 277,033,813.37

Cottageville 3,471,604.00
 Edisto Beach 15,247,155.01
 Lodge ***
 Smoaks 598,139.00
 Walterboro 217,954,644.86
 Williams ***
 Unincorporated Areas 231,553,123.80
Colleton County 470,133,056.27

Darlington 175,790,092.60
 Hartsville 284,461,929.31
 Lamar 9,025,140.00
 Society Hill 5,941,838.00
 Unincorporated Areas 435,172,230.60
Darlington County 910,391,230.51

Dillon 165,351,454.99
 Lake View 13,086,537.00
 Latta 28,133,552.60
 Unincorporated Areas 261,350,951.20
Dillon County 467,922,495.79

Harleyville 9,039,015.00
 North Charleston* 47,577,839.00
 Reevesville 6,965,220.00

<u>City and County</u>	<u>Gross Sales</u>
Ridgeville	2,523,394.40
St. George	44,603,142.00
Summerville*	362,665,888.63
Unincorporated Areas	470,174,016.60
Dorchester County	943,547,515.63
Edgefield	51,602,255.00
Johnston	48,822,862.00
North Augusta*	***
Trenton	51,388.00
Unincorporated Areas	81,913,635.44
Edgefield County	182,390,555.44
Ridgeway	2,573,706.00
Winnsboro	63,704,309.00
Unincorporated Areas	125,799,510.49
Fairfield County	192,077,525.49
Coward	10,827,514.00
Florence	1,568,997,618.66
Johnsonville	19,162,512.69
Lake City	157,555,166.95
Olanda	7,670,970.60
Pamplico	25,827,392.00
Quinby	7,406,332.00
Scranton	3,186,996.00
Timmonsville	24,555,069.00
Unincorporated Areas	1,592,633,392.89
Florence County	3,417,822,964.79
Andrews*	125,648,827.75
Georgetown	346,518,323.48
Pawleys Island	1,432,898.00
Unincorporated Areas	461,464,906.94
Georgetown County	935,064,956.17
Fountain Inn*	64,812,789.85
Greenville	2,775,704,679.84
Greer*	293,249,209.08
Mauldin	159,693,351.12
Simpsonville	230,702,077.00
Travelers Rest	136,911,909.00
Woodside	***

<u>City and County</u>	<u>Gross Sales</u>
Unincorporated Areas	6,166,887,275.05
Greenville County	9,827,961,290.94
Greenwood	542,116,083.05
Hodges	1,682,098.00
Ninety Six	21,130,352.60
Troy	***
Ware Shoals*	24,628,075.00
Unincorporated Areas	554,910,174.73
Greenwood County	1,144,480,069.38
Brunson	1,942,613.00
Estill	33,531,366.20
Furman	***
Gifford	***
Hampton	84,438,108.00
Luray	***
Scotia	***
Varnville	9,462,757.00
Yemassee*	9,408,503.59
Unincorporated Areas	53,352,308.40
Hampton County	192,997,666.19
Atlantic Beach	5,293,741.49
Aynor	24,544,134.88
Briarcliffe Acres	***
Conway	361,898,616.18
Loris	68,163,855.52
Myrtle Beach	1,455,976,056.19
North Myrtle Beach	459,722,730.43
Surfside Beach	184,296,073.30
Unincorporated Areas	2,775,599,501.36
Horry County	5,335,494,729.35
Hardeeville	35,733,286.56
Ridgeland	105,895,414.40
Unincorporated Areas	154,584,006.62
Jasper County	296,212,707.58
Bethune	7,246,664.79
Camden	140,596,575.56
Elgin	16,637,783.00
Unincorporated Areas	605,341,470.97

City and County	Gross Sales
Kershaw County	769,822,494.32
Heath Springs	2,775,751.20
Kershaw	39,609,275.80
Lancaster	309,413,425.90
Unincorporated Areas	284,449,977.49
Lancaster County	636,248,430.39
Clinton	119,136,991.31
Cross Hill	827,942.00
Fountain Inn*	2,534,402.00
Gray Court	2,685,272.00
Laurens	204,590,854.05
Ware Shoals*	***
Waterloo	893,675.00
Unincorporated Areas	282,782,111.68
Laurens County	613,451,248.04
Bishopville	57,200,076.28
Lynchburg	4,191,786.00
Unincorporated Areas	78,667,126.32
Lee County	140,058,988.60
Batesburg*	116,799,986.98
Cayce	429,333,611.36
Chapin	184,426,170.00
Columbia*	132,200,241.39
Gaston	14,605,206.00
Gilbert	5,424,060.00
Irmo*	25,452,593.51
Leesville	***
Lexington	381,720,349.31
Pelion	8,659,796.00
Pine Ridge	2,327,221.15
South Congaree	22,512,374.00
Springdale	39,746,447.63
Summit	***
Swansea	8,584,700.00
West Columbia	463,937,905.91
Unincorporated Areas	3,049,078,747.85
Lexington County	4,884,809,411.09
McCormick	32,746,672.00

City and County	Gross Sales
Parksville	***
Plum Branch	505,958.00
Unincorporated Areas	11,680,729.60
McCormick County	44,933,704.60
Marion	103,406,563.01
Mullins	99,592,693.75
Nichols	10,853,396.60
Sellers	1,114,823.00
Unincorporated Areas	141,265,331.02
Marion County	356,232,807.38
Bennettsville	108,574,671.69
Blenheim	***
Clio	2,166,994.99
McColl	7,531,455.76
Tatum	***
Unincorporated Areas	148,512,043.97
Marlboro County	302,451,188.41
Chappells	***
Little Mountain	2,455,095.00
Newberry	214,783,495.15
Peak	***
Pomaria	879,654.00
Prosperity	16,624,932.00
Silverstreet	***
Whitmire	5,511,241.20
Unincorporated Areas	249,724,276.74
Newberry County	490,954,937.09
Salem	797,102.00
Seneca	218,117,748.22
Walhalla	119,094,748.20
West Union	17,569,635.00
Westminster	96,832,890.10
Unincorporated Areas	432,711,886.11
Oconee County	885,124,009.63
Bowman	5,232,446.80
Branchville	4,855,544.40
Cope	***

City and County	Gross Sales
Cordova	***
Elloree	12,044,283.60
Eutawville	4,327,517.20
Holly Hill	33,180,415.27
Livingston	294,750.00
Neeses	8,027,708.40
North	15,355,699.30
Norway	8,968,932.20
Orangeburg	468,321,852.64
Rowesville	918,057.00
Santee	30,206,451.20
Springfield	2,132,430.00
Vance	3,841,970.00
Woodford	***
Unincorporated Areas	844,496,238.67
Orangeburg County	1,446,612,324.68
Central	16,806,293.67
Clemson*	133,130,785.13
Easley	562,860,592.23
Liberty	19,712,676.60
Norris	1,775,433.00
Pickens	169,343,819.64
Six Mile	3,912,184.87
Unincorporated Areas	388,337,465.31
Pickens County	1,295,879,250.45
Arcadia Lakes	***
Blythewood	22,021,979.38
Columbia*	3,247,769,847.46
Eastover	2,337,917.00
Forest Acres	174,611,695.48
Irmo*	28,984,869.80
Unincorporated Areas	4,341,025,681.58
Richland County	7,816,751,990.70
Batesburg*	***
Monetta*	***
Ridge Spring	10,550,911.00
Saluda	54,578,972.55
Ward	***
Unincorporated Areas	43,332,062.80
Saluda County	108,919,920.35

City and County	Gross Sales
Campobello	7,364,717.00
Central Pacolet	***
Chesnee	51,034,648.00
Cowpens	16,467,410.20
Duncan	36,572,097.00
Greer*	45,701,020.00
Inman	38,031,345.80
Landrum	14,700,950.13
Lyman	30,577,899.00
Pacolet	20,507,345.00
Reidville	***
Spartanburg	1,803,437,653.09
Wellford	14,435,664.00
Woodruff	55,245,150.60
Unincorporated Areas	3,306,169,011.89
Spartanburg County	5,440,245,468.71
Mayesville	1,450,170.00
Pinewood	3,145,714.00
Sumter	1,028,471,362.53
Unincorporated Areas	484,706,407.84
Sumter County	1,517,773,654.37
Carlisle	787,378.00
Jonesville	5,476,606.00
Lockhart	***
Union	157,938,324.20
Unincorporated Areas	104,147,568.64
Union County	268,349,876.84
Andrews*	***
Greeleyville	11,994,205.00
Hemingway	44,565,481.40
Kingstree	124,634,008.00
Lane	1,446,964.00
Stuckey	***
Unincorporated Areas	224,660,844.30
Williamsburg County	413,285,473.70
Clover	84,732,464.40
Fort Mill	77,344,064.60
Hickory Grove	276,108.00
McConnells	***

City and County Gross Sales

Rock Hill	807,952,177.97
Sharon	2,812,304.00
Smyrna	***
Tega Cay	2,618,909.00
York	165,588,315.80
Unincorporated Areas	1,683,555,704.51
York County	2,826,554,449.28
Municipal Total	38,044,235,561.13
County Total	36,812,137,984.70
Unallocated Total	10,367,389,261.23
STATE TOTAL	\$85,223,762,807.06

* Cities are located in more than one county.

*** These cities do not have enough businesses to allow disclosure of the gross receipts. To do so would violate the confidentiality of the businesses. The state total includes the amount of gross receipts for these cities.

**TABLE 25 - GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE
JANUARY - DECEMBER 1998**

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	57	\$ 57,025,533.00	\$16,269,987.00
0270	Animal Specialties	16	29,397,479.00	253,663.00
0780	Landscape & Horticulture	129	14,301,903.80	7,411,747.80
0810	Forestry	4	***	***
0910	Fishing, Hatcheries	3	***	***
1000	Metal Mining	1	***	***
1100	Coal Mining	1	***	***
1400	Mining of Non-Metallic Minerals	10	7,618,493.00	3,971,233.00
1520	General Building Contractors	73	70,831,942.80	23,087,920.51
1611	Highway & Street Construction	13	36,084,727.00	7,631,924.00
1620	Heavy Construction, Except Hwy.	9	1,433,892.00	1,038,736.00
1711	Plumbing, Heating, A/C	164	149,294,495.40	69,363,125.40
1721	Painting, Papering, Decorating	13	1,363,280.00	1,060,156.00
1731	Electrical Work	32	17,031,616.00	1,685,952.00
1740	Masonry, Stonework, Plastering	10	9,623,797.00	4,105,298.00
1750	Carpentry, Flooring	40	14,383,475.00	10,020,116.00
1761	Roofing, Sheet Metal Work	10	12,172,739.00	4,110,128.00
1771	Concrete Work	31	60,676,991.00	56,944,193.00
1790	Miscellaneous Trade Contractors	95	28,348,921.18	14,087,955.33
2000	Food and Kindred Products	8	3,809,532.00	1,975,611.00
2010	Meat Products	72	178,668,422.22	10,925,847.38
2020	Dairy Products	3	***	***
2082	Malt Beverages	1	***	***
2084	Wines, Brandy, Brandy Spirits	10	5,401,086.00	5,375,073.00
2086	Bottled, Canned Soft Drinks	16	177,608,505.00	11,517,176.00
2100	Tobacco Manufacturers	1	***	***
2200	Textile Mill Products	43	254,853,157.00	36,815,741.00
2300	Apparel & Other Textile Fabrics	32	234,061,410.00	3,926,386.00
2400	Lumber & Wood Products	61	174,292,671.00	8,669,398.00
2500	Furniture & Fixtures	23	23,224,667.20	1,537,749.20
2600	Paper & Allied Products	25	121,069,448.40	8,280,196.13
2700	Printing & Publishing	262	173,700,191.38	84,245,479.39
2711	Newspapers - Manufacturing	9	4,477,461.60	699,489.60
2712	Newspapers - Non-manufacturing	2	***	***
2800	Chemicals	50	451,754,921.20	21,476,256.20
2900	Petroleum Products, Incl. Asphalt	27	42,169,210.00	19,901,019.00
3000	Rubber, Misc. Plastic Products	18	29,475,266.00	3,733,714.00
3100	Leather Products, Shoe Repair	2	***	***
3200	Stone, Glass & Concrete Products	49	52,039,264.97	28,697,936.97
3300	Primary Metal Products	41	140,701,787.60	19,645,186.60

TABLE 23 - GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE
DECEMBER 1992

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
3400	Fabricated Metal Products	144	150,756,184.20	38,907,444.29
3500	Machinery, Except Electrical	106	139,535,158.80	11,762,515.80
3570	Computing and Accounting Mach.	6	2,392,831.00	1,179,731.00
3600	Electronic & Electrical Machinery	57	117,827,218.33	21,355,012.75
3630	Household Appliances	4	***	***
3700	Transportation Equipment	24	35,859,494.30	4,191,238.30
3800	Scientific & Medical Instruments	25	20,546,797.00	12,251,136.00
3900	Misc. Manufacturing Products	379	738,581,212.00	149,387,560.76
4200	Trucking & Warehousing	18	9,391,728.00	2,112,528.00
4500	Air Transportation	3	***	***
4800	Communication Industries	425	1,417,538,890.83	1,202,832,524.47
4813	Telephone/Telegraph Comm.	95	248,365,213.34	234,753,289.10
4841	Cable Television	9	16,227,150.61	15,849,247.32
4900	Electric, Gas & Water Services	106	3,107,562,899.15	1,139,355,305.41
5010	Motor Vehicles/Auto Equipment	909	3,604,103,929.14	970,596,504.00
5020	Furniture/Home Furnishings	807	571,168,294.96	394,262,025.23
5030	Lumber/Building Materials	29	44,128,040.00	21,553,125.00
5040	Sporting/Photographic/Hobby Items	482	183,574,842.54	87,818,512.87
5050	Metals & Minerals, Except Oil	12	140,868,727.00	1,555,272.35
5060	Electrical Goods	38	46,563,289.80	25,997,637.80
5070	Hardware/Plumbing/Heating Equip.	625	709,074,142.98	361,837,094.10
5080	Industrial & Farm Machinery	294	481,371,071.22	121,709,402.42
5081	Computers and Peripheral Equip.	1,660	1,530,980,509.05	398,799,318.14
5086	Professional & Medical Equip.	393	1,173,377,968.46	192,738,847.32
5099	Other Durable Goods	1,206	745,100,424.95	448,435,329.84
5110	Paper and Paper Products	29	145,408,028.00	35,586,347.00
5120	Drug and Sundries	20	27,374,043.20	10,133,557.17
5130	Apparel, Piece Goods and Notions	14	4,147,392.00	1,519,351.00
5140	Foodstuffs & Related Products	34	98,781,962.00	4,237,921.00
5150	Farm Products Raw Materials	2	***	***
5160	Chemicals & Allied Products	28	19,677,093.00	663,226.00
5170	Petroleum & Petroleum Products	34	132,748,181.00	10,521,458.00
5172	Aviation Fuel	45	14,278,965.95	6,424,236.95
5180	Beer, Wine & Alcoholic Beverages	11	118,343,444.00	931,707.00
5191	Farm Supplies	9	2,876,549.00	2,678,870.00
5194	Tobacco Products	6	993,154.00	664,054.00
5199	Other Non-Durable Goods	3	***	***
5211	Building Material Dealers	2,050	5,301,636,678.38	2,885,497,729.42
5251	Hardware Stores	288	269,596,319.44	157,211,505.79
5261	Nurseries/Garden Shops	521	131,016,444.43	47,524,279.90
5271	Mobile Home Dealers	733	1,078,432,796.65	205,062,536.20
5311	Department Stores	346	775,086,624.72	711,768,494.57
5331	Variety Stores	1,647	947,402,585.53	664,727,064.76
5398	Flea Markets	6,835	75,312,289.52	51,348,140.16
5399	Misc. Merchandise Stores	2,741	3,648,227,502.64	2,864,057,217.18

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5411	Grocery Stores	4,199	7,967,897,228.82	5,159,230,535.75
5431	Fruit/Vegetable Markets	306	44,279,561.85	11,623,381.10
5460	Bakeries	204	38,522,704.65	21,176,455.60
5499	Other Food Stores	1,269	933,400,719.68	353,770,953.41
5511	New/Used Car Dealers	1,169	4,308,697,585.56	1,156,759,498.53
5521	Used Car Dealers	1,810	935,351,343.69	319,667,631.06
5531	Auto/Home Supply Stores	2,644	1,743,300,569.27	807,247,439.13
5541	Gasoline Service Stations	1,599	2,089,686,457.90	429,271,052.86
5571	Motorcycle Dealers	73	88,219,085.80	42,199,620.80
5599	Boat/Recreational Dealers	302	302,161,740.93	90,197,436.23
5600	Apparel & Accessory Stores	4,194	2,318,851,037.82	1,905,710,391.54
5700	Furniture & Home Furnishings	3,035	1,727,239,692.38	1,181,965,068.17
5812	Eating Places	10,327	5,513,535,349.16	5,002,130,001.92
5813	Drinking Places	1,506	155,923,195.30	142,978,701.53
5912	Drug Stores	766	1,716,265,986.14	472,268,365.38
5921	Liquor Stores	943	247,281,298.58	193,592,107.79
5931	Used Merchandise Stores	500	30,754,824.97	23,968,260.64
5941	Sporting Goods/Bicycle Shps/Firearms	761	393,018,358.96	211,934,815.03
5942	Book Stores	884	668,292,215.86	351,941,063.84
5944	Jewelry Stores	967	235,866,624.44	225,110,282.39
5947	Gift, Novelty & Souvenir Stores	1,756	174,020,853.21	161,265,225.60
5961	Mail Order Houses	387	307,394,051.61	103,802,397.68
5963	Arts & Crafts (\$20 license fee)	2,275	3,308,534.94	2,433,392.94
5965	Nonresident Retailers	51	154,702,207.00	118,953,310.00
5983	Fuel Oil Dealers	308	1,120,444,761.39	59,011,607.27
5984	LP Gas Dealers	119	278,848,400.40	36,569,378.40
5992	Florists	1,437	190,235,957.16	103,689,192.54
5993	Cigar Stores & Stands	107	28,740,591.00	16,779,843.00
5994	News Dealers & Newsstands	21	4,167,094.00	3,328,939.00
5999	Other Misc. Retail Operations	30,937	14,255,621,196.27	4,971,796,714.84
6000	Banking	16	1,491,060.00	1,418,456.00
6142	Federal Credit Unions	1	***	***
6146	Installment Finance Companies	116	4,275,123.00	940,961.00
6300	Insurance Carriers	5	482,173.00	482,173.00
6500	Real Estate	33	9,784,475.00	7,763,475.00
6799	Misc. Investors	4	***	***
7011	Hotels, Motels, Tourist Courts	2,368	1,724,690,425.26	1,660,821,332.77
7021	Rooming & Boarding Houses	164	29,451,186.00	28,389,695.00
7030	Campsite & Trailer Parks	59	4,932,114.00	4,055,340.00
7210	Laundry & Garment Services	801	149,873,389.30	131,945,002.07
7215	Coin-Operated Laundry	53	2,471,098.00	1,033,584.00
7221	Photographic Studios	1,089	266,178,698.55	148,250,636.60
7231	Beauty Shops	1,447	72,543,540.25	40,606,295.54
7241	Barber Shops	68	1,289,306.00	622,764.58
7261	Funeral Services	444	154,860,196.84	83,471,369.04

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7291	Tax Return Preparation	64	2,410,066.40	793,698.40
7299	Misc. Personal Services	245	29,426,592.00	13,025,522.77
7310	Advertising	233	126,776,108.40	40,080,893.39
7312	Outdoor Advertising	4	***	***
7332	Blueprinting & Photocopying	68	13,017,069.00	10,202,636.00
7370	Computer/Data Processing Services	165	367,995,758.00	28,618,195.20
7372	Computer Software	509	288,594,772.20	158,574,872.89
7394	Rental/Lease of Tangible Property	1,867	997,522,710.31	713,718,490.64
7399	Other Business Services	1,000	319,615,216.73	131,702,148.60
7500	Auto Repair Services & Garages	2,722	837,717,135.53	263,194,538.48
7512	Automobile Rental	316	205,871,372.95	129,744,697.95
7600	Other Repair Services	805	176,281,583.48	57,147,111.76
7800	Fair Retailers & Vendors	25	3,593,618.00	3,553,597.00
7832	Motion Picture Theaters	32	7,197,225.00	7,169,579.00
7911	Dance Halls, Studios & Schools	14	871,963.00	857,453.00
7929	Entertainers and Groups	8	919,614.00	919,614.00
7932	Billiard & Pool Establishments	26	1,058,248.00	443,898.00
7933	Bowling Alleys	18	1,358,679.00	1,258,122.00
7941	Sports Clubs/Promoters	4	***	***
7948	Race Tracks/Operations	9	573,678.00	543,414.00
7992	Public Golf Courses	57	33,428,980.76	31,924,098.76
7993	Coin-Operated Amusement Devices	2,510	125,868,257.60	8,535,650.60
7996	Amusement Parks	7	15,207,450.00	15,204,700.00
7997	Membership Recreation Clubs	114	40,998,609.19	16,476,357.19
7999	Other Amusement and Recreations	1	***	***
8000	Medical and Health Services	517	488,777,263.63	190,220,262.26
8111	Legal Services	2	***	***
8200	Educational Services	27	4,375,352.00	2,990,013.17
8300	Family Services, Day Care	5	1,201,045.00	877,246.00
8611	Business Associations	15	8,776,526.00	4,492,928.00
8621	Professional Associations	3	***	***
8641	Civic, Social, Fraternal Organ.	22	3,636,859.87	3,440,701.87
8651	Political Organizations	1	***	***
8661	Religious Organizations	2	***	***
8699	Charitable Organizations	1	***	***
8911	Architectural/Engineering Services	23	3,560,270.00	2,498,677.00
8931	Accounting, Auditing, Bookkeeping	17	170,771.00	75,737.00
8999	Misc. Services, Includes Vets.	37	7,998,572.00	5,367,663.00
9999	Non-Classifiable Businesses	188	329,969.00	177,138.00
GRAND TOTAL		118,214	\$85,223,762,807.06	\$41,669,536,846.58

*** For classifications with fewer than five businesses reporting, this symbol is used in place of an amount in order to protect the confidentiality of the businesses. The amounts are included in the total, however.

**TABLE 26 - LOCAL OPTION SALES AND USE TAX COLLECTIONS
BY COUNTY AND MUNICIPALITY 1998-1999**

County and Municipality	Tax Collected
Abbeville County	
Abbeville	\$507,839.47
Calhoun Falls	73,228.47
Donalds	12,054.96
Due West	38,357.88
Honea Path	16,001.59
Lowndesville	239.58
Ware Shoals	19,799.31
Unincorporated	551,232.82
County Total	1,218,754.08
Allendale County	
Allendale	144,474.33
Fairfax	84,141.58
Sycamore	2,035.80
Ulmers	3,526.69
Unincorporated	207,506.42
County Total	441,684.82
Bamberg County	
Bamberg	250,897.64
Denmark	266,577.93
Ehrhardt	32,781.59
Govan	306.99
Olar	4,865.59
Unincorporated	234,587.15
County Total	790,016.89
Berkeley County	
Bonneau	21,852.65
Charleston	15,252.08
Goose Creek	1,095,417.26
Hanahan	219,383.78
Jamestown	15,477.38
Moncks Corner	1,444,139.20
St. Stephen	135,036.86
Summerville	551,074.24
Unincorporated	4,666,058.13
County Total	8,163,691.58

County and Municipality	Tax Collected
Charleston County	
Awendaw	8,964.08
Charleston	18,249,267.63
Folly Beach	260,047.70
Hollywood	131,308.13
Isle of Palms	754,119.77
James Island	11,947.72
Kiawah Island	655,367.72
Lincolnton	10,777.57
McClellanville	32,598.62
Meggett	3,652.78
Mt. Pleasant	4,327,806.25
North Charleston	11,586,662.14
Ravenel	37,344.91
Rockville	1,643.66
Seabrook Island	221,275.16
Sullivan's Island	64,438.61
Summerville	95,249.21
Unincorporated	12,707,852.88
County Total	49,160,324.54
Cherokee County***	
Blacksburg	76,184.92
Gaffney	1,026,871.20
Unincorporated	1,571,070.50
County Total	2,674,126.62
Chester County	
Chester	583,633.61
Fort Lawn	33,609.03
Great Falls	89,431.58
Lowrys	721.34
Richburg	29,182.32
Unincorporated	1,280,783.11
County Total	2,017,360.99
Chesterfield County	
Cheraw	960,607.75
Chesterfield	218,311.68

County and Municipality	Tax Collected
Jefferson	38,672.10
McBee	31,875.34
Mt. Crogan	3,687.96
Pageland	389,961.99
Patrick	12,272.85
Ruby	5,729.68
Unincorporated	699,478.26
County Total	2,360,597.61
Clarendon County	
Manning	783,700.54
Paxville	9,645.80
Summerton	118,840.50
Turbeville	72,843.44
Unincorporated	632,849.92
County Total	1,617,880.20
Colleton County	
Cottageville	17,871.02
Edisto Beach	153,793.30
Lodge	9,131.04
Smoaks	3,623.51
Walterboro	1,505,119.81
Williams	10,148.28
Unincorporated	962,528.97
County Total	2,662,215.93
Darlington County	
Darlington	801,379.38
Hartsville	1,677,234.12
Lamar	70,597.22
Society Hill	54,748.56
Unincorporated	1,663,097.17
County Total	4,267,056.45
Dillon County	
Dillon	1,052,186.79
Lake View	77,204.24
Latta	140,892.79
Unincorporated	704,527.25
County Total	1,927,811.07
Edgefield County	
Edgefield	153,151.79
Johnston	146,395.12
North Augusta	60,030.68

Trenton	6,056.62
County and Municipality	Tax Collected
Unincorporated	606,356.33
County Total	971,990.54
Florence County	
Coward	39,561.18
Florence	7,475,557.93
Johnsonville	202,708.95
Lake City	921,099.19
Olanta	68,048.42
Pamplico	45,206.43
Quinby	71,658.14
Scranton	32,968.33
Timmons ville	133,086.90
Unincorporated	7,189,733.29
County Total	16,179,628.76
Hampton County	
Brunson	6,972.94
Estill	172,697.76
Furman	2,314.19
Gifford	1,009.68
Hampton	520,819.41
Luray	1,359.92
Scotia	775.17
Varnville	60,524.16
Yemassee	58,569.53
Unincorporated	319,735.95
County Total	1,155,756.33
Jasper County	
Hardeeville	262,523.35
Ridgeland	285,414.75
Unincorporated	592,525.85
County Total	1,140,463.95
Kershaw County	
Bethune	45,080.54
Camden	1,425,288.32
Elgin	138,642.74
Unincorporated	1,997,810.83
County Total	3,606,822.43
Lancaster County	
Heath Springs	32,698.48

Kershaw	277,983.45
Lancaster	1,987,013.35
Unincorporated	1,862,072.65
County and Municipality	Tax Collected

County Total	4,159,767.93
---------------------	---------------------

Lee County	
Bishopville	345,990.90
Lynchburg	18,317.32
Unincorporated	337,527.63
County Total	701,835.85

McCormick County	
McCormick	199,544.33
Parksville	242.99
Plum Branch	4,240.68
Unincorporated	217,333.65
County Total	423,286.45

Marion County	
Marion	805,694.33
Mullins	749,694.11
Nichols	30,992.90
Sellers	2,752.29
Unincorporated	798,904.98
County Total	2,388,038.61

Marlboro County	
Bennettsville	736,434.96
Blenheim	2,993.89
Clio	22,067.10
McColl	56,841.30
Tatum	6,598.92
Unincorporated	686,957.98
County Total	1,511,894.15

Pickens County	
Central	95,814.46
Clemson	1,174,170.77
Easley	2,857,704.66
Liberty	181,609.86
Norris	9,343.54
Pickens	769,904.81
Six Mile	22,948.91
Unincorporated	2,498,249.16
County Total	7,609,746.17

Saluda County	
Batesburg	7,560.17

County and Municipality	Tax Collected
--------------------------------	----------------------

Monetta	7,003.14
Ridge Spring	27,442.06
Saluda	244,868.10
Ward	2,933.69
Unincorporated	324,383.88
County Total	614,191.04

Sumter County	
Mayesville	9,143.58
Pinewood	24,357.33
Sumter	5,166,546.37
Unincorporated	2,845,404.57
County Total	8,045,451.85

Williamsburg County	
Andrews	4,318.68
Greeleyville	53,363.23
Hemingway	250,403.95
Kingstree	501,997.86
Lane	8,458.43
Stuckey	9,314.23
Unincorporated	721,910.00
County Total	1,549,766.38

Unknown County	\$1,156,074.79
-----------------------	-----------------------

TOTAL	\$128,563,236.01
--------------	-------------------------

***** Cherokee County - Special Local Sales Tax for Schools.**

TABLE 27 - ASSESSED PROPERTY VALUES BY SCHOOL DISTRICT
(From 1999 Index of Taxpaying Ability Based on 1997 Values)

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-In-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Abbeville 60	13,449,080	959,414	380,587	6,444,008	9,970,014	100,627	15,544,508	4,726,560	1,059,960	1,122	52,635,880
Aiken 1	113,074,180	2,838,400	92,680	75,504,390	70,890,269	1,085,730	49,305,410	36,014,820	13,483,220	81,110	362,370,209
Allendale 1	3,023,350	1,130,410	402,730	2,103,115	3,147,223	122,720	6,025,300	6,128,340	548,800	33,867	22,665,855
Anderson 1	28,671,690	342,590	3,860	15,413,490	21,433,000	13,196,098	8,401,610	13,995,340	2,482,430	45,352	103,985,460
Anderson 2	11,703,020	413,570	11,240	6,520,910	9,905,843	8,988	9,969,910	4,702,640	1,735,820	24,126	44,996,067
Anderson 3	6,531,280	391,520	64,830	4,428,180	6,398,705	652,404	10,859,340	4,003,410	730,850	19,181	34,079,700
Anderson 4	13,465,230	335,040	10,400	13,688,820	10,234,031	9,694,688	9,705,100	3,398,200	978,230	27,971	61,537,710
Anderson 5	49,451,770	170,500	2,310	53,444,530	36,622,599	11,963,879	18,932,700	14,128,790	10,020,550	83,266	194,820,894
Bamberg 1	3,395,340	1,075,300	189,900	2,152,480	3,284,710	0	1,487,070	1,861,780	597,090	20,290	14,063,960
Bamberg 2	2,155,490	617,900	38,330	2,159,300	1,945,930	0	2,180,120	2,400,790	538,620	15,910	12,052,390
Barnwell 19	1,718,710	280,240	21,540	1,282,340	1,843,122	0	1,100,820	1,191,680	123,373	10,818	7,572,643
Barnwell 29	1,911,690	288,850	67,910	1,522,600	1,891,805	0	4,570,970	1,000,320	260,670	16,280	11,531,095
Barnwell 45	5,110,960	543,330	95,550	4,170,020	5,774,374	26,320	5,424,640	2,817,050	1,313,136	34,910	25,310,290
Beaufort 1	113,285,825	649,227	383,667	279,096,721	85,307,028	182	4,082,298	23,860,020	24,521,051	23,892	531,209,911
Berkeley 1	69,156,330	1,914,800	1,576,310	49,005,530	68,585,730	49,408,974	57,766,340	28,510,430	8,607,530	124,975	334,656,949
Calhoun 1	7,460,000	1,582,750	69,830	5,478,870	6,976,076	4,330,676	21,507,310	3,399,790	881,500	52,792	51,739,594
Charleston 1	270,117,690	1,647,030	759,120	430,813,130	175,384,741	5,810,230	59,937,500	56,923,220	61,519,909	129,132	1,063,041,702
Cherokee 1	26,396,780	800,480	167,070	21,218,270	21,616,524	3,659,777	50,071,600	12,125,050	5,101,658	145,508	141,302,717
Chester 1	16,179,010	1,113,350	463,170	9,099,750	13,061,647	3,450,250	25,211,680	10,526,350	2,480,320	170	81,585,697
Chesterfield 1	15,941,480	2,001,370	554,810	14,196,700	17,569,425	0	36,043,160	6,039,990	3,778,350	34,639	96,159,924
Clarendon 1	3,513,730	858,650	155,170	6,477,030	2,933,990	0	1,721,560	1,002,240	444,850	28,330	17,135,550
Clarendon 2	7,497,680	1,154,990	293,320	9,225,620	7,180,730	0	1,401,490	1,750,620	1,391,810	49,280	29,945,540
Clarendon 3	1,883,690	583,640	90,340	1,028,380	1,760,200	0	318,830	394,100	225,240	10,290	6,294,710
Colleton 1	18,978,708	3,715,954	1,835,604	37,173,663	16,601,520	0	7,257,530	16,526,690	2,919,990	111,622	105,121,281

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-In-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Darlington 1	32,341,685	2,276,820	136,850	20,135,560	29,476,092	13,401,006	33,808,190	47,788,220	6,536,210	82,414	185,983,047
Dillon 1	1,900,630	678,070	51,500	1,070,960	1,614,040	0	671,690	659,910	420,210	10,360	7,077,370
Dillon 2	6,822,310	905,320	54,940	8,379,350	6,930,260	0	7,751,050	2,814,800	2,449,850	61,340	36,169,220
Dillon 3	2,431,910	676,560	246,200	2,105,880	2,364,500	0	2,543,120	1,014,520	486,070	15,500	11,884,260
Dorchester 4	7,178,560	962,150	288,866	5,565,784	6,949,340	146,580	13,759,500	4,085,190	1,369,770	14,790	40,320,530
Dorchester 2	61,203,197	309,060	424,482	43,180,251	35,139,210	4,661,030	16,517,390	10,256,970	6,168,080	64,040	177,923,710
Edgefield 1	12,797,650	1,522,990	418,150	6,887,607	9,006,392	0	10,042,730	5,760,690	1,196,980	63,168	47,696,357
Fairfield 1	11,232,900	1,372,490	959,340	8,982,300	9,091,470	0	8,661,070	70,669,520	1,616,800	66,100	112,651,990
Florence 1	50,712,029	2,591,493	345,733	58,473,293	53,384,234	10,770,319	39,511,368	14,668,690	17,202,978	127,323	247,787,460
Florence 2	2,479,425	1,086,120	182,183	1,701,283	2,620,710	263,572	1,658,033	1,071,860	250,140	2,959	11,316,285
Florence 3	7,304,857	1,835,301	78,122	8,131,654	8,580,691	1,983,681	12,381,607	2,796,950	2,332,446	5,552	45,430,861
Florence 4	2,373,861	878,046	12,090	2,370,656	2,954,924	0	507,992	975,840	382,678	1,269	10,457,356
Florence 5	2,086,368	568,410	78,872	1,653,252	2,717,142	856,196	7,268,344	867,620	395,914	1,575	16,493,693
Georgetown 1	39,809,294	1,375,457	2,115,865	87,459,144	30,966,024	0	38,934,833	7,816,940	6,784,670	36,368	215,298,595
Greenville 1	304,423,732	1,300,421	9,570	276,537,424	209,453,098	40,795,220	157,270,369	72,114,714	83,440,746	1,553,829	1,146,899,123
Greenwood 50	33,100,401	666,159	265,870	32,604,737	28,075,241	3,143,497	29,460,423	7,578,700	7,707,386	18,712	142,621,126
Greenwood 51	3,023,055	194,805	28,056	1,322,651	2,781,417	638,154	1,136,050	2,193,260	136,798	11,940	11,466,186
Greenwood 52	4,041,246	238,313	88,244	2,910,181	3,635,852	19,423,250	15,187,562	3,320,650	299,280	3,218	49,147,796
Hampton 1	5,583,620	860,910	271,200	4,281,870	4,658,506	0	2,902,120	3,639,620	1,116,000	42,341	23,356,187
Hampton 2	2,413,420	710,640	160,500	2,081,810	1,744,171	0	1,898,300	2,149,020	1,028,050	35,285	12,221,196
Horry 1	124,308,631	4,031,368	917,428	389,384,978	149,787,541	2,091,231	22,894,517	20,869,090	65,568,700	312,090	780,165,574
Jasper 1	9,214,220	1,282,220	1,579,630	12,449,582	7,608,455	0	226,220	5,190,680	1,709,280	92,814	39,353,101
Kershaw 1	37,131,930	1,861,175	836,040	23,901,520	26,045,815	1,638,416	32,561,940	10,243,560	4,329,590	121,141	138,671,127
Lancaster 1	31,826,390	1,141,190	412,270	22,440,411	26,964,033	463,216	27,148,810	8,735,240	5,270,010	88,603	124,490,173
Laurens 55	18,466,350	673,150	129,110	13,596,790	15,420,865	0	12,943,410	5,506,380	3,698,150	98,970	70,533,175
Laurens 56	10,474,100	429,300	311,700	9,549,960	8,484,965	1,166,800	11,398,200	3,364,390	1,308,820	66,120	46,554,355
Lee 1	7,697,353	1,753,613	130,898	4,815,121	5,500,323	201,440	4,591,130	2,374,970	1,275,347	0	28,340,195

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-In-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Lexington 1	66,075,060	882,670	25,000	33,553,900	41,590,730	6,977,530	12,044,030	14,480,720	6,347,800	52,040	182,029,480
Lexington 2	37,419,880	115,660	47,840	40,633,750	38,969,780	1,535,890	16,796,830	12,714,810	14,014,260	48,330	162,297,030
Lexington 3	6,145,300	504,870	39,770	6,871,160	5,353,242	35,910	3,276,050	3,670,180	1,224,660	13,230	27,134,372
Lexington 4	5,591,280	339,220	13,780	3,471,540	4,699,750	0	760,970	2,822,340	350,490	5,460	18,054,830
Lexington 5	82,200,400	255,220	10,230	52,399,100	45,227,462	72,840	14,188,240	21,045,966	7,715,560	59,133	223,174,151
McCormick 1	4,293,220	481,370	415,650	8,044,530	3,725,550	0	1,952,920	2,414,110	461,500	63,560	21,852,410
Marion 1	6,814,423	555,322	432,079	6,208,069	5,405,563	0	13,444,200	3,005,800	1,331,160	34,650	37,231,266
Marion 2	5,384,706	406,667	14,974	4,232,919	4,192,485	0	3,341,010	1,667,940	1,063,700	19,500	20,323,901
Marion 3	1,358,226	369,608	145,893	745,833	1,133,340	0	46,680	549,740	157,840	4,350	4,511,510
Marion 4	666,125	178,665	561,831	474,297	686,240	0	50,890	384,900	126,580	3,080	3,132,608
Marlboro 1	8,332,900	1,805,020	1,158,280	9,437,080	10,245,860	12,122,360	6,609,610	3,691,620	2,337,030	63,970	55,803,730
Newberry 1	17,623,810	1,617,080	514,710	14,318,570	16,118,010	193,370	15,533,470	8,654,250	3,754,930	71,500	78,399,700
Oconee 1	52,203,480	1,240,440	233,930	44,831,130	34,587,774	11,539,830	28,008,640	126,233,000	5,283,560	200,316	304,362,100
Orangeburg 3	8,541,902	909,468	130,801	9,410,088	7,886,705	0	5,258,010	3,126,945	3,689,740	85,222	39,038,881
Orangeburg 4	7,042,528	1,425,691	112,843	3,162,766	7,192,591	0	9,917,610	30,718,450	952,425	161,614	60,686,518
Orangeburg 5	22,118,159	1,468,762	56,466	21,068,939	21,163,618	54,864	27,518,440	7,945,340	7,416,497	240,259	109,051,344
Pickens 1	60,347,405	558,440	365,913	50,058,934	49,872,890	0	44,904,178	24,946,350	9,648,280	33,075	240,735,465
Richland 1	114,267,310	1,151,610	210,280	163,843,070	93,214,807	17,592,105	53,787,816	63,647,308	38,061,450	89,455	545,865,211
Richland 2	74,700,440	395,700	42,730	60,402,740	46,902,604	2,609,541	16,509,400	11,638,896	12,738,990	37,997	225,979,038
Saluda 1	7,412,470	1,231,990	200,010	7,092,380	5,693,664	0	2,640,960	2,475,630	846,470	57,910	27,651,484
Spartanburg 1	15,555,531	368,656	6,396	8,329,031	12,616,374	0	5,059,240	4,689,072	1,436,806	47,474	48,108,520
Spartanburg 2	23,883,378	295,095	6,618	13,326,656	20,686,310	3,773,799	13,354,090	5,926,641	3,577,062	88,949	84,918,598
Spartanburg 3	7,295,283	109,048	23,401	4,947,631	7,859,343	8,412,926	22,623,133	4,303,382	1,827,890	20,181	57,422,218
Spartanburg 4	6,252,067	290,177	65,412	4,185,063	11,187,717	0	8,701,030	3,585,315	995,710	23,345	35,285,836
Spartanburg 5	17,938,595	219,125	7,744	15,213,943	22,630,153	24,226,639	37,292,185	3,855,298	8,208,370	124,988	132,717,039
Spartanburg 6	32,247,217	252,682	42,520	34,876,716	30,568,762	7,588,596	37,003,823	8,799,394	12,309,040	107,715	163,796,465
Spartanburg 7	33,976,272	28,831	2,519	36,347,660	28,570,370	2,319,576	19,992,936	14,611,348	13,384,280	80,446	149,314,238

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-In-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Sumter 2	18,815,610	2,443,910	336,990	16,472,140	17,784,770	12,573,000	9,479,850	3,997,950	3,722,190	12,140	85,638,550
Sumter 17	31,867,230	124,140	3,140	28,631,820	20,961,710	1,822,460	7,582,830	7,777,440	6,797,620	12,060	105,580,450
Union 1	12,112,620	657,380	413,610	6,735,574	11,150,315	1,324,120	19,899,875	5,710,450	1,805,260	109,110	59,918,314
Williamsburg 1	11,755,966	3,922,658	1,133,632	11,144,003	12,857,190	15,111,003	7,266,494	5,204,610	3,432,840	103,358	71,931,754
York 1	13,474,671	556,751	172,548	7,298,322	10,829,898	0	10,667,454	7,675,860	1,268,740	37,283	51,981,527
York 2	23,134,636	210,480	38,147	10,550,009	13,779,843	0	5,011,040	181,453,920	1,438,515	37,200	235,653,790
York 3	60,011,240	251,073	49,831	43,626,848	43,794,542	1,727,752	52,485,432	9,227,810	11,346,130	37,283	222,557,941
York 4	24,886,596	62,233	15,665	19,763,373	15,673,114	7,984	12,567,594	3,842,700	4,461,295	37,283	81,317,837
STATE TOTALS	2,558,197,773	83,276,568	25,315,170	2,905,331,440	2,017,087,623	336,777,246	1,468,039,723	1,195,451,699	563,760,580	6,346,060	11,159,583,882

**TAXPAYER SERVICE CENTERS
OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE**

Aiken

410 Barnwell Street NW
P.O. Box 2799
Aiken, SC 29801-2799
(803) 641-7685
(803) 641-7684 (Fax)

Beaufort

Carolina Cove Executive Center, Suite 112
2201 Boundary Street
Beaufort, SC 29902
(843) 524-2852
(843) 524-2188 (Fax)

Charleston

3 Southpark Circle, Suite 202
Charleston, SC 29407
(843) 852-3600
(843) 556-1780 (Fax)

Columbia (Main Office)

301 Gervais Street
P.O. Box 125
Columbia, SC 29214
(803) 898-5660
(803) 898-5446 (Fax)

Columbia (District Office)

800 Dutch Plaza, Suite 211
P.O. Box 21588
Columbia, SC 29221-1588
(803) 737-8005
(803) 798-1160(Fax)

Florence

1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
(843) 661-4850
(843) 662-4876 (Fax)

Greenville

211 Century Drive, Suite 210-B
P.O. Box 10235
Greenville, SC 29603
(864) 241-1200
(864) 237-5008 (Fax)

Myrtle Beach

141 McDonalds Court
P.O. Box 20129
Myrtle Beach, SC 29578
(843) 293-6550
(843) 293-2014 (Fax)

Rock Hill

454 S. Anderson Road
P.O. Box 12099
Anderson, SC 29730
(803) 324-7641
(803) 324-8289 (Fax)

Spartanburg

Hillcrest Offices, Suite 475
P.O. Box 18323
Spartanburg, SC 29318
(864) 594-4900
(864) 594-4906 (Fax)

The Annual Report is published by the South Carolina Department of Revenue's Administrative Division. For a copy, please call (803) 898-5419 or write: Public Affairs Office, SC Department of Revenue, P.O. Box 125, Columbia SC 29214.

Total Cost: \$594.00 Total Run: 300 Unit Cost: \$1.98